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Executive Board of the United Nations Children's Fund

Report on the first, second and annual sessions of 2009

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Executive Board of the United Nations Children's Fund

Report on the first, second and annual sessions of 2009

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Note

Symbols of United Nations documents are composed of capital letters combined with figures.

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Part one
First regular session of 2009

Held at United Nations Headquarters from 4 to 6 February 2009

I. Organization of the session

A. Election of officers

1. The Executive Board elected as President H. E. Mr. Oumar Daou, Permanent Representative of Mali to the United Nations; and as Vice-Presidents H. E. Ms. Ismat Jahan, Permanent Representative of Bangladesh to the United Nations; H. E. Mr. Léo Mérorès, Permanent Representative of Haiti to the United Nations; H. E. Ms. Simona Miculescu, Permanent Representative of Romania to the United Nations; and Mr. Takeshi Osuga, Minister, Permanent Mission of Japan to the United Nations.

B. Opening statements

2. The President of the Executive Board for 2008, H.E. Mr. Anders Lidén, delivered a farewell statement, thanking the Executive Board and observers, the Executive Director and the secretariat for their excellent cooperation during the year. He gave special praise to UNICEF staff in the field for their knowledge and experience. His statement was followed by the opening remarks of the incoming President, who said that the Presidency of the Executive Board was an honour for him personally and for the African Group of States. He noted that this was a time of many challenges, including the multi-faceted economic, food, energy and environmental crises, which particularly impacted low-income countries. In the face of these challenges, it was crucial to protect the rights, health and well-being of children.

3. The Executive Director, in her opening remarks, emphasized the need for UNICEF to maintain transparency and accountability in its operations in order to promote an environment of trust. Stressing the heavy toll the financial crisis was taking on children, she underscored the importance of promoting food and nutrition security and of continued investment in social structures and social services. She noted that only seven years remained to meet the Millennium Development Goals and cited significant progress made by UNICEF and its partners towards several goals and targets. UNICEF was intensifying work with partners in several areas, notably in producing evidence and data on results; using new technology to advance development; promoting food and nutrition security, including through ready-to-use therapeutic foods; protecting the rights of children in emergencies; and halting the trafficking of children. This was followed by a short video on the work of UNICEF in 2008.

C. Adoption of the agenda

4. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2009/1) for the session.

5. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 43 observer delegations, including 2 United Nations bodies, 2 intergovernmental organizations and 3 non-governmental organizations (NGOs).

II. Deliberations of the Executive Board

A. Annual Report to the Economic and Social Council

6. The Annual Report to the Economic and Social Council for 2008 (E/ICEF/2009/3) was introduced by the Director of Governance, United Nations and Multilateral Affairs, who also presented the document on reports of the Joint Inspection Unit (JIU) of relevance to UNICEF (E/ICEF/2009/6) included under this agenda item.

7. The Director explained that the annual report focused on how UNICEF, in the context of General Assembly resolution 62/208 on the triennial comprehensive policy review (TCPR) of operational activities for development of the United Nations system, works with Governments, United Nations systems, NGOs and other partners to address the rights and well-being of children. A significant portion of the report focused on improvements in the functioning of the United Nations development system. In this regard, an important initiative of UNICEF in 2008 was the development of an Action Plan on the TCPR, an organization-wide effort, which would be closely monitored.

8. Regarding resources, the Director noted that the increase of 12 per cent in UNICEF income over 2007 was higher than the 2.6 per cent increase anticipated in the report. Nevertheless, there was continuing concern over the low proportion of regular resources to total resources and the potential impact of the financial crisis on the income and expenditure of UNICEF. To monitor the effects of the crisis on children and women, UNICEF would emphasize the collection and use of disaggregated data, among other measures. Among the other issues highlighted by the Director were efforts to promote capacity development to increase the efficiency and effectiveness of operations; improvements in South-South cooperation; and the importance of gender equality and mainstreaming.

9. Numerous delegations expressed their appreciation for the TCPR action plan, with several expressing hope that other agencies would follow the lead of UNICEF. Speakers underlined the importance of the comprehensive policy review process (including the quadrennial comprehensive review, or QCPR) and the commitment to United Nations system-wide coherence, especially the harmonization of business practices. This process, it was noted, will help the United Nations to achieve effectiveness, efficiency, coordination and coherence in its operations. One speaker requested UNICEF to share with the Executive Board lessons learned and challenges in implementing the comprehensive policy review. As a means to bring about greater coherence, several speakers stressed the importance of "delivering as one" and recommended monitoring and sharing the experiences of pilot countries. One speaker requested UNICEF to prepare a report on the strengths and weaknesses of "delivering as one". Another speaker emphasized that Governments must play a leading role in the initiative.

10. UNICEF was commended for its work with other agencies in furthering United Nations reform and coherence, including in implementing the Accra Agenda for Action and the Paris Declaration on Aid Effectiveness. As the annual report indicated, UNICEF had increased its role in humanitarian partnership consultations, information and communication technology, the Development Operations Coordination Office and the Chief Executives Board. More work was needed,

however, in creating joint funding arrangements with other agencies. One delegation requested additional information on how UNICEF is implementing the Accra Agenda, especially regarding budget funding and work in sector-wide approaches. UNICEF was also requested to provide more information on its support for poverty reduction strategy papers and, in connection with inter-agency collaboration, on measures adopted to intensify collaboration with regional commissions. Several delegations stressed the importance of alignment with national plans and priorities and the use of national systems. Other suggestions were made to continue strengthening the resident coordinator system.

11. A number of delegations indicated their concern over the potential impact of the financial crisis on the flow of resources to the development operations of the United Nations. They underscored the need for an increase in contributions to regular, or core, resources of UNICEF, which had decreased over the years as a proportion of total resources. It was suggested UNICEF further devise strategies for flexible and predictable funding, including thematic funding, which are essential elements in implementing the TCPR. Also crucial were joint funding arrangements with United Nations agencies and contributions from the private sector. In addition to effects on income, UNICEF needed to pay special attention to the dire consequences of the food, climate and financial crisis on the most vulnerable populations, including children, women and people living in extreme poverty.

12. In the face of such crises, including environmental challenges, UNICEF was encouraged to emphasize women's participation in decision-making as part of its overall support for gender equality and mainstreaming.

13. In addition to focusing on the regions of Asia and Africa, especially to accelerate progress in maternal and newborn health, UNICEF was encouraged to work more closely with middle-income countries in the achievement of the Millennium Development Goals, in reducing poverty and in eliminating disparities. It was noted that partnerships are key to advancing progress on these goals and those of the UNICEF medium-term strategic plan. Citing the importance of partnerships, several delegations commended the contribution of UNICEF to South-South, North-South and 'triangular' cooperation. This was especially noteworthy in the transfer of new and emerging technologies. Such cooperation had helped many programme countries, especially those in Africa, access best practices and lessons learned. Requests were made for more information on South-South cooperation and the results achieved, and on partnership-building to facilitate the sharing of technology benefiting children.

14. Knowledge-sharing and use of new and emerging technologies were also cited as important elements of national capacity-building and the promotion of national ownership of programmes. Delegations particularly welcomed the capacity-building efforts of UNICEF in the areas of data, knowledge-management, the provision of social services, and the promotion of maternal and newborn health and child nutrition, including the production and use of ready-to-use therapeutic foods.

15. Delegations underscored the crucial role UNICEF plays in humanitarian operations, including in the transition from crisis to recovery and development. UNICEF was encouraged to further support peace-building efforts and to report on best practices and lessons learned in the context of the cluster initiative, particularly in child protection, and water, sanitation and hygiene. Progress made in enhancing the partnership with the World Bank was promising.

16. Several delegations noted the importance of monitoring and evaluation in improving policy and programmes. This effort would include strengthening the collection and use of reliable data and refining Key Performance Indicators and their analysis. In this connection, delegations also cited the need for more effective reporting back to the Executive Board. In particular, UNICEF was requested to further improve the format and analytical content of the annual report to the Economic and Social Council. Several speakers suggested that the report follow more closely the structure and sequence of the TCPR resolution of December 2007, and the management implementation plan set out in the report of the Secretary-General (E/2008/49) and taken note of by the Economic and Social Council in resolution 2008/2 in July 2008. In addition, the report should provide a more qualitative assessment and analysis of results achieved, lessons learned, and implementation of the TCPR resolution.

17. The delegation of Ireland requested a regular update on the work of UNICEF in fulfilling commitments made at the 4th Global Partners Forum on children affected by HIV/AIDS, which was hosted by the Government of Ireland and UNICEF in October 2008.

18. In response to delegations' comments on the importance of reform of United Nations operative activities, the Director noted that UNICEF had taken several actions, including the following: creating the new UNICEF division of Governance, United Nations and Multilateral Affairs; supporting, monitoring and compiling lessons learned from the pilots; actively engaging in coherence issues of the Chief Executives Board and its three high-level committees; and contributing to the harmonization of business practices among United Nations organizations. UNICEF also participated in sector-wide approaches and arrangements for pooled sector funds.

19. The Executive Director reinforced these remarks by emphasizing that UNICEF was strongly committed to greater coherence in the United Nations system, especially in support of achieving the Millennium Development Goals. She stressed the importance of capacity-building in several areas: in data and statistics; in supply operations; and in legal frameworks to protect the rights of children, women and others. UNICEF was also giving priority to working with Africa and Asia on achievement of the Millennium Development Goals and to working with middle-income countries on child protection and other issues. She underlined the importance of work with Governments and other partners in emergency preparedness and children affected by armed conflict; and the need to focus on gender to break the cycle of poverty.

20. Following her comments on the annual report, the Director presented the reports of the JIU of relevance to UNICEF, highlighting the improved dialogue with the JIU and follow-up on the recommendations made by the inspectors. She noted that, in 2008, UNICEF had responded to 21 JIU requests and was proactive in strengthening coordination among member organizations and United Nations agencies to ensure consistency and coherence in the response to JIU reports. Several delegations commended the JIU process and the efforts of UNICEF to apply the recommendations of the reports.

21. The annual report will be submitted, together with a summary of comments made during the discussion, to the Economic and Social Council for consideration at its 2009 substantive session.

22. The Executive Board adopted decision 2009/2 (see annex).

B. Follow-up to the evaluation of gender policy implementation

23. The Executive Board had before it the Follow-up to the Evaluation of Gender Policy Implementation (E/ICEF/2009/4), which was introduced by the Director of Policy and Practice and presented by the Principal Adviser, Gender.

24. Delegations commended UNICEF for its work in responding to the recommendations of the Evaluation of Gender Policy Implementation in UNICEF and welcomed reporting on progress as a regular agenda item. While the one-year action plan on follow-up on the evaluation recommendations was appreciated, some delegations called for a greater sense of urgency in UNICEF efforts, and pointed to the need for clear, strategic direction. They recommended a medium-term plan, underpinned by a revised gender policy that included a roadmap and timeframe to ensure the achievement of results. It was further recommended that this be supported with an increase in both human and financial resources. Several delegations also highlighted the need for strong, dedicated leadership in relation to the organization's work on mainstreaming gender, with senior management ensuring progress in this area.

25. Regarding updating the gender policy, delegations stressed the importance of broad consultation as part of the process, including with Executive Board Members, United Nations agencies, and civil society, and wide dissemination within the organization upon adoption of the policy to ensure ownership and implementation. One delegation emphasized the need to integrate sexual and reproductive health and rights and sex education in the policy and UNICEF-supported programmes.

26. Several delegations praised the work of UNICEF in articulating linkages between the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women as a useful resource, including for other United Nations agencies and humanitarian organizations. The e-learning gender course was also noted as a particularly valuable initiative. Specific questions were raised on the extent of UNICEF collaboration with the Office of the United Nations High Commissioner for Refugees (UNHCR) on integrating gender in humanitarian programming and with respect to guidance at the country level on the role of UNICEF in reporting on the Convention on the Elimination of All Forms of Discrimination against Women.

27. The Executive Director affirmed the commitment of UNICEF to gender equality, stressing that the cycle of poverty cannot be broken without addressing gender inequalities, and in particular, the needs and rights of adolescent girls. She noted that gender concerns are integrated into every aspect of the work of UNICEF, including in maternal and child health; addressing barriers to girls' education; promoting reproductive health education as a means to prevent HIV/AIDS; using a rights-based approach to empower girls and women so that they are less vulnerable to abuse and sexual exploitation and more able to achieve financial independence; and advocating for improved national mechanisms to protect girls from violence and child marriage. She pointed to the lack of sex-disaggregated data as a particular impediment to be addressed.

28. The Principal Adviser, Gender, noted that the one-year action plan to follow-up on the Gender Evaluation was developed as a result of a year-long consultative process with senior management across the organization, and as indicated in paragraph 7 of document E/ICEF/2009/4, this action plan will be followed by a multi-layered plan and results-based monitoring framework to be produced in 2009. In response to questions raised, she also outlined several instances of collaboration with UNHCR, including through the sub-group on gender in the Inter-Agency Standing Committee Task Force on Humanitarian Action, of which both organizations are a part, as well as joint initiatives to promote equitable humanitarian assistance and integrate gender in humanitarian programming. With respect to greater clarity on the role of UNICEF in reporting on the Convention on the Elimination of All Forms of Discrimination against Women, she mentioned that a guide had been produced in several languages to assist country offices and United Nations country teams in supporting the reporting process.

29. The Director of Policy and Practice concurred with recommendations to use a results-based approach in the organization's follow-up to the Gender Evaluation and pointed to the strengthening of key results indicators in the UNICEF medium-term strategic plan from a gender perspective as an important step in this direction. Regarding calls for increased human resources capacity, he mentioned that staffing and related budgets were being considered for the next biennium along with other options, such as partnering with external institutions and experts.

30. The Executive Board adopted decision 2009/3 (see annex).

C. UNICEF programme cooperation

Approval of revised country programme documents (CPDs)

31. The President stated that, in accordance with decisions 2002/4 and 2006/19, the Executive Board had commented on the draft CPDs and had approved the aggregate indicative budgets for six country programmes at the second regular session of 2008. The draft CPDs were then revised, taking into account, as appropriate, comments made by delegations during that session, and were posted, along with the summary results matrices, on the UNICEF website within six weeks of the discussion of the drafts at the second regular session. The revised CPDs were to be approved by the Executive Board at the current session on a no-objection basis, unless five members had informed the secretariat in writing of their wish to bring any country programme before the Executive Board. The secretariat had not received any such requests, and therefore, the country programmes were approved for Angola, Côte d'Ivoire, Haiti, Kenya, Timor-Leste and the Bolivarian Republic of Venezuela.

Recommendation for additional regular resources for approved country programmes

32. The recommendation (E/ICEF/2009/P/L.1) was introduced by the Director, Programme Division.

33. The representative of Kenya emphasized that it was important not to cut back on programmes during the crisis involving finance, food, energy and climate change. Kenya was one of the countries in Africa that would not be able to achieve

many of the targets of the Millennium Development Goals, and failure to achieve the Goals in developing countries would represent a collective failure. The UNICEF-Kenya country programme's close alignment with Kenya's development priorities and plans involved a scaling-up of programming and resource allocation and was partly responsible for the recent sustained growth in Kenya.

34. The representative of Côte d'Ivoire said that UNICEF-assisted programmes in his country had helped the Government make significant progress in assisting children affected by armed conflict. Following the 2007 peace agreements, UNICEF will participate in peace-building initiatives and development activities. The Government welcomes UNICEF assistance in supporting poverty reduction and other activities and the achievement of the Millennium Development Goals.

35. The representative of Afghanistan noted that the UNICEF initiative to synchronize the strategic planning cycle with the national development strategy was a pragmatic approach to creating an environment ensuring the rights to development, protection and participation for children and women. She urged development partners to assure that UNICEF and other United Nations agencies had the financial and logistical ability to assist the Government with challenges of security, the food crisis, and promoting the health of the most vulnerable, especially in reducing child mortality and improving maternal health. Her Government recommended that additional funding be allocated to education and gender equality, health, and nutrition, particularly school nutrition programmes.

36. The representative of Chile noted that UNICEF enjoyed a very high technical and professional credibility in his country. While Chile required support from external partners to make progress on a rights-based focus on children's needs, achievements in reduction of infant mortality, improved nutrition and early childhood education had made Chile a best-practice model in the design and implementation of child and family policies. Her Government was concerned that the graduation system could lead to a loss of regular resources for middle-income countries and stressed the importance of continued UNICEF programme cooperation in Chile.

37. The Executive Board approved the recommendation in decision 2009/1 (see annex).

D. UNICEF financial report and audited financial statements for the biennium ended 31 December 2007 and Report of the Board of Auditors

38. The report (A/63/5/Add.2 and Corr.1) was introduced by the Comptroller. Delegations welcomed the unqualified opinion of the Board of Auditors on the UNICEF financial statements and expressed appreciation for the progress made by UNICEF in the implementation of the recommendations. Appreciation was also expressed for the specific efforts made by management to improve transparency and to promote managerial accountability and ownership in dealing with audit recommendations. Speakers singled out several priority issues, especially the need to focus on compliance, and the importance of harmonizing efforts with other United Nations agencies on the adoption of International Public Sector Accounting Standards (IPSAS). Requests were made for more information on organizational

risks, UNICEF cash balances and year-end unexpended funds, and the potential impact of the financial crisis and currency fluctuations on UNICEF income and expenditure in the coming years.

39. The Comptroller explained that actions have been taken to strengthen management and monitoring of financial resources during 2008, and that further improvements were expected when IPSAS was fully implemented and the single Enterprise Resource Planning (ERP) system rolled out to field offices. He took note of the concern regarding the cash balance in regular resources and clarified that 50 per cent of the regular resources cash balance represented working capital that served as a 'cushion' to protect UNICEF liquidity, and that the balance would be allocated for programme activities. He also explained that an internal review had been conducted to assess the potential impact of the global financial crisis and that the upcoming biennium budget included an alternative scenario for future expenditure levels in case forecasts indicated that income would decrease significantly. Finally, he noted that IPSAS implementation was on track, with the goal of having compliant financial statements by the end of 2010.

40. Mr. Hu Xue, a member of the Board of Auditors, was also available to answer any questions from delegations on the report. He took note of the views and recommendations of the delegations.

41. The Executive Board adopted decision 2009/4 (see annex).

E. Private Fundraising: 2009 work plan and proposed budget

42. The Director of Private Fundraising and Partnerships (PFP) presented the report (E.ICEF/2009/AB/L.1 and Corr.1 and Corr.2). Several delegations praised the Director and his team for continued work during the restructuring of the division last year.

43. Questions were raised over the potential impact of the economic crisis on the 2009 private sector income. The need to monitor the impact of the crisis on the private sector fundraising as well as to strengthen partnerships with the National Committees for UNICEF was emphasized. One speaker expressed concern over the level of expenditure vis-à-vis income projections, while another noted the decrease of investment funds allocation in the 2009 budget. The importance of deepening private sector engagement and advocacy in the industrialized countries was underscored.

44. Several delegations welcomed the initiative on the new partnership business model in Cards and Gifts. It was acknowledged that it was still too early to see its impact on income and expenditures. In light of the decreasing sales of Cards and Gifts, a question was raised on how the new model was being implemented. A specific request was made to UNICEF to share information on the income and expenditure of the gifts category of the business. One delegation encouraged consultations with the National Committees and hoped that the contribution rate of the National Committees would be maintained.

45. The Director responded that PFP, together with the National Committees, would intensify the monitoring of indicators to assess the impact of economic developments on income, and that efforts would be made to maintain the high rate of the National Committee's contribution rate. The 2009 income projection was

conservative. PFP understood the need to extend channels for private fundraising, including in the non-traditional markets, as well as for contingency planning. The Director also highlighted the role of the new Corporate Social Responsibility unit in further developing private sector engagement.

46. The Director recognized the issues raised regarding the Cards and Gifts business. He said that PFP staff and the National Committees had participated in the development of the new business model, and that all necessary actions had been taken to improve cost/income ratios. Deputy Executive Director Hilde Frafjord Johnson added that the Executive Board members had been informed on the progress of the Cards and Gifts strategic review implementation through informal consultations.

47. The Chairperson of the Standing Group of National Committees for UNICEF summarized the recent activities of the National Committees, including in advocacy and resource mobilization.

48. The Executive Board adopted decision 2009/6 (see annex).

F. Pledging event

49. The Executive Director opened the tenth pledging conference, welcoming the participants to the event and expressing her appreciation for the participation and support that the Governments, National Committees for UNICEF and the private sector had continued to provide to UNICEF. She noted that the ability of UNICEF to work effectively with national Governments and other partners depended on the contributions of donors. The Executive Director also stated that the overall Government contributions to UNICEF had increased from $725 million in 2000 to more than $2 billion in 2008. Preliminary figures showed that for regular resources, UNICEF had received $616 million from donor Governments in 2008, compared to $538 million in 2007.

50. Including pledges received during the United Nations Pledging Conference in November 2008, as well as pledges received outside both pledging events, UNICEF had so far received pledges for 2009 regular resources in the amount of $291 million (compared to $384 million in 2008) from 41 Governments. This corresponded to 45 per cent of the 2009 financial medium-term strategic plan target of $642 million.

51. A total of 14 donors increased their pledges in local currency over their 2008 contributions: Belgium, Croatia, Democratic People's Republic of Korea, Finland, Iceland, Japan, Luxembourg, Mauritania, Myanmar, New Zealand, Norway, Republic of Korea, Sri Lanka and Sweden. There were two returning donors who pledged contributions to regular resources for 2009: Iceland and Malta. Several donors intervened at the pledging event but were not able to indicate the pledge amount due to their Governments' budgetary approval processes. They committed to informing UNICEF of their contribution in the near future. The representative of Mali announced the Government's intention to make a contribution to UNICEF for 2009. A post-session conference room paper contains details of Government contributions to UNICEF regular resources, pledged or paid for 2008, and indicative figures for 2009.

52. Several delegations expressed their support for the work of UNICEF and commended the organization for its contribution to the achievement of the

Millennium Development Goals as well as for its participation in the United Nations coherence and harmonization processes. Some speakers stated their concern about the effects that the financial crisis and food price crisis will have on the vulnerable groups. They encouraged UNICEF to undertake specific measures to counter the effects of the crisis, while committing to support UNICEF in this effort by ensuring regular and thematic resources for children and women.

G. Update on the organizational improvement initiatives in UNICEF

53. The Director of Change Management delivered a presentation on the objectives, results achieved to date, and the next steps planned in each of the organizational improvement initiatives in UNICEF. In 2009, he explained, the initiatives were entering the phase of implementation and organization-wide communication; in 2010, roll-out would take place; and in 2011, efforts would be dedicated to mainstreaming, refining and evaluating the changes undertaken.

54. Several delegations applauded the organizational improvement efforts and said they looked forward to seeing the results of the process. Requests were made for more information on plans to roll out the organizational improvements efficiently and effectively and on the proposed creation of a field support and coordination office.

55. Several speakers also expressed interest in the emerging knowledge-management function and inquired about links to an increased research capacity in UNICEF and to the Innocenti Research Centre.

56. A number of delegations requested information on the relationship of the improvement initiatives to the country programme process and cooperation with other United Nations agencies. Questions were raised on how the inputs of government counterparts would be taken into account in developing a lighter common country programme process; whether these partners would also be engaged in the Strategic Moment of Reflection; and how the local context of each UNICEF country programme would be reflected in the work of the Dynamic Programming Approaches initiative. Delegations also expressed interest in progress achieved at the inter-agency level on the simplification of the country programme process and questioned how the individual mandates of United Nations agencies would be reflected. One speaker emphasized that while it was important to have compatible tools such as enterprise resource planning platforms at the inter-agency level, agencies needed to ensure that common work was facilitated through common business practices.

57. In response, the Director of Change Management noted that a detailed work plan was in place to ensure the effective roll-out of the improvement initiatives. Communication and training strategies were being developed to support headquarters offices to implement the improvements. A field reference group had also been created to ensure participation at all levels of the organization in the development and roll-out of the improvements.

58. Regarding the involvement of partners, it was noted that plans were in place to consult with government counterparts and inter-agency partners at the country level on the simplification of the country programme process. The field reference group would play a fundamental role in ensuring these consultations took place. As it was

important for UNICEF to first focus on improving its internal business processes, work at the inter-agency level was just beginning. Discussions within the United Nations Development Group were ongoing with regard to the simplification and harmonization of business processes; UNICEF was consulting with the United Nations Development Programme and the United Nations Population Fund on the development of a performance management scorecard; and the UNICEF country offices in Mozambique and the United Republic of Tanzania were closely collaborating in the organizational improvement process to ensure that their perspectives as "delivering as one" pilot countries were reflected.

59. Regarding the field support and coordination office, Deputy Executive Director Omar Abdi clarified that creation of the office had been postponed pending the review of functions, roles and responsibilities planned under the Accountability Initiative.

60. Deputy Executive Director Saad Houry added that, as the organizational improvement initiatives progressed, individual briefings would be organized with the Executive Board members. Regarding knowledge management and research, UNICEF was already playing a significant role in these areas. For example, the Situation Analysis of children and women was now an outcome of the relationship of UNICEF with government, civil society, United Nations agency and other partners at country level. He stressed that the goal of lightening the country programme process was to help UNICEF to better adapt to each country context. He also clarified that the Strategic Moment of Reflection would not change the consultation process with government and national partners on the development of the country programme but rather would strengthen it by including greater global strategic and technical inputs from headquarters.

H. Other matters

Update on the UNICEF humanitarian response in Gaza

61. The Regional Director for the Middle East and North Africa region presented an update on the UNICEF humanitarian response in Gaza, emphasizing the devastating effects on children on both sides of the border. Some 430 children had lost their lives in recent weeks, and more than 1,870 had been injured, with the exact toll to be determined. She explained that UNICEF was working with inter-agency and many other partners, concentrating its efforts in education, water and sanitation and health. Protection, especially psychosocial protection, was a key component of the response. In the inter-agency flash appeal for Gaza, launched 2 February 2009, UNICEF had requested $34.5 million for activities in support of Gaza children and families.

62. The delegation of the Permanent Observer Mission of Palestine to the United Nations expressed appreciation to UNICEF and the other United Nations agencies for their outstanding work in Gaza and called for greater protection of children. Resources and support were urgently needed for two phases of immediate humanitarian assistance and reconstruction.

63. Delegations welcomed the response of UNICEF and called for continued assistance. A number of speakers underlined the need for unimpeded humanitarian access to those affected by the crisis, with several calling for a lifting of the

blockade. Two speakers said that international laws needed to be strengthened. One delegation, expressing concern that the crisis would further limit progress in achieving the Millennium Development Goals, said a long-term recovery plan was needed and recommended that progress in assisting children and families be reported on in future Executive Board sessions. Another delegation praised the challenging work of UNICEF in psychosocial rehabilitation of children and requested information on the benchmarks of success in this area.

The UNICEF Accountability System

64. Deputy Executive Director Omar Abdi updated the Executive Board on the status of the accountability initiative of UNICEF, stressing the importance of transparency and accountability for the credibility of the UNICEF. The accountability system encompassed the various policies, processes and tools that make up the ethical, oversight and accountability framework of the organization.

65. The delegations that took the floor underlined the importance of having a strong accountability system in place. Some delegations expressed disappointment that a decision had not been taken on accountability in this session of the Executive Board. While several delegations supported discussing and taking a decision on the accountability system at the annual session of the Executive Board in June 2009, others said such a discussion could be constrained by the brief timeline between February and June. Several speakers said they were encouraged by the ongoing dialogue on the issue, with some stressing that it should not become politicized.

66. Several speakers endorsed the idea of having uniform language across agencies on procedures for the disclosure of internal audit reports, particularly as this would support wider coherence efforts; other speakers said that differences among agencies made common language and procedures inappropriate.

67. Delegations emphasized the need to treat the disclosure of internal audit reports with prudence, and the importance of following procedure carefully — both in spirit and letter — in order to avoid any misunderstandings and build trust and confidence in the process.

68. The President of the Executive Board concluded the discussion with agreement to continue negotiations on the accountability system and expressed his intention to appoint a facilitator.

Extension of the UNICEF medium-term strategic plan (MTSP)

69. Deputy Executive Director Saad Houry gave a brief presentation on the proposal to extend the UNICEF MTSP until the end of 2013. This measure would be in accordance with General Assembly resolution 63/232 of 19 December 2008, on operational activities for development of the United Nations system. This resolution urged the United Nations funds and programmes to make the necessary changes to align their planning cycles with the comprehensive policy review, the next of which will take place in 2012.

70. The Executive Board adopted decision 2009/5 (see annex).

Update on the implementation of the International Public Sector Accounting Standards

71. An update on the implementation of IPSAS was presented by the Deputy Director of the Division of Financial and Administrative Management/Accounts Section, who provided an overview of what IPSAS means for UNICEF, a summary of progress to date, and key messages about IPSAS adoption by UNICEF. One delegation affirmed support for the project, acknowledging the challenges and underscoring the greater management efficiencies that would result. The delegation expressed interest in meeting bilaterally or multilaterally to understand the implications of IPSAS adoption on external partners, including donors, in part to have a better understanding of how to support the process. Information was also sought on alignment with other funds and programmes as work moves from policy development to implementation.

I. Adoption of draft decisions

72. The Executive Board adopted decisions 2009/1 through 2009/6 (see annex).

J. Closing statements by the Executive Director and the President

73. In her closing remarks, the Executive Director said the very productive discussion of the session had provided UNICEF with good input, and she thanked Executive Board members for the pledges made. This was a critical time for humanitarian and development agencies, given the effect that the financial downturn was likely to have, particularly on the most vulnerable groups. UNICEF and its partners continued to review its impact on the achievement of the Millennium Development Goals. It was critical to work with partners and utilize available resources more efficiently and encourage donors to maintain their contribution levels.

74. The Executive Director emphasized that UNICEF was committed to transparency and accountability. The organization was striving to be a model of excellence, not only in programming for children but also in management. These efforts included making operations more transparent, particularly in human resources and business practices, as well as in knowledge management and internal communication. In pursuit of this goal, UNICEF had been simplifying its business practices, in part through its 10 Improvement Initiatives. UNICEF was working to create a culture of continuous improvement, especially in the delivery of services. UNICEF was enhancing its collaboration with partners, including other United Nations system agencies, international organizations, governments and NGOs, especially in achievement of the Millennium Development Goals.

75. The Executive Director noted that the session had focused a great deal on evaluation of programmes and on improving data and evidence, especially as means to influence spending in countries and to ensure that aid addressed the biggest gaps and reached the most vulnerable groups.

76. Saying that she appreciated the strong interest shown in the gender evaluation and the follow-up by management, the Executive Director emphasized that she was personally committed to advancing gender equality and to incorporating a gender

perspective into UNICEF-supported programmes so that they could be more effective for girls and women. This was especially critical given the importance of gender in breaking the cycle of poverty.

77. The Regional Director's update on the UNICEF humanitarian response in Gaza, she said, underscored the impact of conflict on children and the crucial role of UNICEF situations of conflict and in humanitarian crises, in areas including health, water and sanitation, nutrition, education, protection and psychosocial support.

78. Finally, she paid tribute to Per Engebak, the Regional Director for Eastern and Southern Africa, who was retiring from UNICEF after 33 years of service.

79. The President, in closing, noted that the session had provided a fruitful exchange on important questions at the heart of the UNICEF agenda. Among these questions were country programmes of cooperation, mobilization of financial and budgetary resources, follow-up to the evaluation of gender policy implementation, improvement initiatives and other measures to strengthen accountability in UNICEF, as well as the update on the humanitarian response in Gaza.

80. The essential work of the session, he said, had contributed to the work of UNICEF in meeting the urgent needs of millions of children throughout the world and offering them assistance and protection in all circumstances. He emphasized that the world cannot flourish and live in harmony as long as scourges like infant and maternal mortality, epidemics, illiteracy, hunger and poverty persist, and it was incumbent on all to join forces to meet these challenges. Achieving the Millennium Development Goals was vital in order to improve the living conditions of hundred of millions of children and to ensure growth and sustainable development in poor countries.

81. In the face of difficult economic circumstances, development partners should not give up their commitments of resources and should work together to effect solutions.

III. Joint meeting of the Executive Boards of UNICEF, UNDP/UNFPA and WFP

82. This chapter, originally submitted as an addendum to the report of the UNICEF Executive Board on its first regular session of 2009 is a summary of the discussions that took place during the joint meeting of the Executive Boards of UNICEF, UNDP/UNFPA and WFP, held 23 and 26 January 2009. The text was prepared by the secretariats of the funds and programmes and approved by the Presidents of the three Executive Boards.

A. Population growth and rapid urbanization: food insecurity on the rise in urban settings

83. The President of the Executive Board of the World Food Programme (WFP) invited the Deputy Executive Director of WFP to introduce the background paper on behalf of the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF) and WFP. The Deputy Executive Director noted the rapid growth of urban areas and the

"new face" of poverty, hunger and food insecurity confronting the people living in them. Urban poverty would, increasingly, become a major challenge for development and for attaining the internationally agreed development goals, including the Millennium Development Goals. He drew the attention of Board members to some broader dimensions indicating that the food crisis and the financial crisis would make it even more difficult to respond to the challenge of urbanization. Of the 1 billion hungry people in the world, many lived in urban areas; response to their needs must be timely. While it was important to ensure a response to urban poverty, hunger and malnutrition, the silent tens of millions in faraway places who did not have a voice could not be forgotten. Food and nutritional assistance could address immediate needs and could be an important engine of growth, which was much needed in the current global economy, where there was a strong economic argument for the dramatic and positive impact on productivity and growth of a better-nourished and better-educated population. Last, he pointed out that climate-related disasters compromised health, nutrition and education and that part of the coping mechanisms of those populations affected by climate change was to move to urban areas, some of which might be vulnerable to climate-related events.

84. In concluding, the Deputy Executive Director stressed that Government responses and initiatives must be supported by coordinated action among United Nations organizations, and that there was a need to mobilize a wide coalition of actors — engaging Governments and city administrators, and reaching out to non governmental and civil society organizations that addressed urban poverty. There was a need for a sharper focus on urbanization and the specific problems faced by the urban hungry and poor, including the challenges created by the fact that urban slums were unregistered, and the high mobility of urban poor people and their limited access to social services. Support from Governments at all levels was needed to build appropriate responses that would ensure food and nutrition security for the urban poor.

85. The Permanent Representative of Tajikistan to the United Nations shared his country's perspectives on how the Government had addressed the issues brought about by the food and energy crisis. He indicated that 72 per cent of the population lived in urban settings and that only 7 per cent of the land was arable. Rising food prices in 2007 had had a negative impact on the poorest people; food import bills tripled and access to food was precarious. He stressed that food security was a priority for the Government, which had addressed the issues not only by producing more food but also by increasing the purchasing power of the poorest people.

86. Many delegations commended the paper and supported the intention of United Nations organizations to work in urban areas, but cautioned against neglecting rural areas and urged ensuring the inclusion of other relevant partners such as the United Nations Human Settlements Programme (UN-Habitat). Programme planning and interventions should be based on vulnerability assessments and should engage all stakeholders among the urban poor, especially women. Furthermore, some delegations indicated that private sector involvement was critical to programme success. A few delegates highlighted the importance of supporting Government responses and initiatives, while ensuring adequate policy preparations at national and subnational levels, and investments in State and municipal capacities.

87. The panellists responded that engaging with the poor in urban areas was rather more difficult than in rural areas because community and kinship ties were not as strong in the former. In addition, factors such as mobility, lack of a voice and the difficulty of organizing communities hampered efforts by the poor to achieve successful and structured engagement. The role of the private sector in production and distribution of food was recognized; particular mention was made of current work with The Bill & Melinda Gates and Rockefeller Foundations and the United Nations to better connect small farmers to markets, against the budget of US$ 1 billion of food purchase in developing countries in 2008.

B. Unstable food prices and the linkage to food and nutrition security

88. The President of the Executive Board of UNICEF invited the Executive Director of UNICEF to introduce the background paper on unstable food prices and the linkage to food and nutrition security and to lead discussions on behalf of UNDP, UNFPA, UNICEF and WFP. The Executive Director highlighted the continuing challenges created by unstable food prices, especially their role in heightening vulnerabilities in developing countries, as the deteriorating nutritional status of the poor was likely to be further exacerbated by the global economic crisis. She also stressed the importance of close collaboration to combat the effects of unstable food prices and the global economic crisis so as to ensure achievement of the Millennium Development Goals.

89. The Coordinator of the Secretary-General's High-Level Task Force on the Global Food Security Crisis referred to the coordinated United Nations response mechanisms in place to support Governments in their short- and longer-term actions to: mitigate the impact of unstable food prices; increase agricultural productivity, especially of smallholder farmers; address malnutrition; and strengthen resilient social protection systems, as detailed in the Comprehensive Framework for Action issued in July 2008. WFP had received significant support for scaling up its programmes, but funding still fell far short of the estimated needs for supporting all outcomes of the Framework.

90. The United Nations Resident Coordinator in Mozambique underscored that country's heavy reliance on food imports and described the coordinated United Nations support for the Government response to rising food prices. This response essentially followed two tracks: (a) enhancing food production and trade; and (b) expanding social action and safety nets for the most vulnerable in the areas of education, nutrition and health. The Permanent Representative of Mozambique to the United Nations further elaborated on the Government's response, especially in embarking on an accelerated green revolution, and on the vital services the United Nations organizations were providing in a coordinated manner through the United Nations country team.

91. In the discussions that followed, several delegations expressed concern that the global economic crisis would further erode the purchasing power of the poor, thus increasing the number of people living in poverty who were unable to acquire the foods they needed, resulting in the real possibility that Millennium Development Goal 1 (Eradicate extreme poverty and hunger) would not be reached.

92. Delegations supported the Comprehensive Framework for Action and stressed the importance of a coordinated United Nations response; they mentioned

Mozambique as offering a good case study in this respect, referring also to its commitment to "delivering as one". They also expressed their support for a broader partnership to address food and nutrition insecurity, as would be proposed at the High-level Meeting on Food Security for All, held jointly by the Government of Spain and the United Nations in Madrid on 26 and 27 January 2009 (see A/63/732-E/2009/8). Providing assistance to smallholder farmers was considered vital, given that they could stabilize the local food supply. One specific recommendation was to increase the proportion of official development assistance devoted to actions addressing hunger.

93. A number of delegations recommended an integrated multisectoral response to unstable food prices, as their impact was felt in nutrition, health, education, water and sanitation, and general protection. Women were considered especially vulnerable, especially those heading households, as their capacity to deal with unstable food prices was generally lower; they also often faced the risk of violence, especially in times of food insecurity. Several delegations stressed the organizations' role in fostering women's empowerment.

94. In response, the panellists indicated that the current instability and the likely worsening conditions due to the global economic crisis should also be seen as offering an opportunity to address deep-seated problems. The United Nations could play a strong role in helping to build national capacities, providing technical assistance and promoting broad partnerships with all stakeholders, including civil society organizations. The example of Mozambique demonstrated how a coordinated United Nations response could effectively support the efforts of the national Government.

95. In terms of providing support to smallholder farmers, the Rome-based organizations were working together with the World Bank to address the challenges faced by those farmers, recognizing that a majority of them were women. Gender was seen as a constant concern in all aspects of the United Nations response.

96. The Executive Director of UNICEF, reiterating that the United Nations system was well coordinated under the leadership of the Secretary-General, emphasized the need for enhancing broader partnership. A life-cycle approach was considered essential for tackling food and nutrition insecurity and mother and child survival; this included addressing the nutritional needs of pregnant women; promoting exclusive breastfeeding; and ensuring the availability of nutritious complementary foods for infants and young children. An integrated approach was required, given the interaction between disease and malnutrition, and the impact of poor sanitation and hygiene on malnutrition.

97. There was a positive aspect to unstable food prices in that the world had begun to focus on increasing agricultural productivity and the important role of nutrition in health.

C. Harmonization among the United Nations funds and programmes: business practices

98. The President of the Executive Board of UNDP/UNFPA chaired the session on harmonization of business practices among the United Nations funds and programmes. The Executive Director of UNFPA introduced the background paper on

behalf of all four organizations, focusing on progress made at the global level with respect to the harmonization of business practices. The United Nations Resident Coordinator in Mozambique focused on the achievements and challenges in Mozambique regarding the harmonization of business practices. The Permanent Representative of Mozambique to the United Nations gave a presentation underlining the importance that his Government placed on United Nations reform and, in particular, on the simplification and harmonization of business practices.

99. During the discussion, delegations expressed support for and interest in the ongoing work on the harmonization of business practices, including the proposal on business practices. They stressed the need for the entire United Nations system to make progress, taking fully into account existing intergovernmental guidance. Delegations commended the United Nations country team in Mozambique for the progress achieved. A number of delegations called for the United Nations system to ensure that the ongoing reforms at the country level were matched by similar reforms at the global level and that adequate support was provided to countries.

100. Delegations underlined that cost savings realized through harmonization of business practices at the country level should be transferred to programmes in those countries. Some delegations asked for further clarification on the difference between the work undertaken in the context of the United Nations System Chief Executives Board for Coordination High-level Committee on Management and that undertaken through the United Nations Development Group.

101. In her response, the Executive Director of UNFPA thanked delegations for their support and guidance. She reiterated the serious commitment of the United Nations system to the harmonization of business practices and to addressing the issues highlighted by Member States. She noted that there was a clear division of labour between the United Nations system, which sought system-wide solutions through the Chief Executives Board and the High-level Committee on Management at the global level, and the United Nations Development Group in its work in support of countries. Lessons learned and issues that needed the attention of the entire system were passed on from the country level, by the United Nations Development Group to the High-level Committee on Management. She also noted that an important part of United Nations reform and coherence must also take place at the level of the governing bodies so that United Nations organizations received the same messages. The Resident Coordinator in Mozambique thanked the delegations for their support and noted that the harmonization of business practices was essential for effective country-level programme delivery. The Permanent Representative of Mozambique to the United Nations closed by noting that the fragmentation of the United Nations system was not an option, since countries needed a strong and coherent United Nations system.

D. Harmonization among the United Nations funds and programmes: programmatic side — Reinforcing State capacity: provision of United Nations support to national capacity development

102. The President of the Executive Board of UNDP/UNFPA invited the Administrator of UNDP to open discussions on national capacity development and the role of the United Nations development system. The Administrator stressed the importance of a coordinated United Nations system in contributing to increased

economic activity, the fair distribution of wealth, sustainable environmental management and the engagement of more people in democratic processes: social, environmental and economic sustainability were complementary. He also reiterated that the knowledge possessed by United Nations organizations could help States achieve national development goals.

103. The Administrator went on to discuss the essential role of States in ensuring economic and social development, stability and keeping the peace, and the need to invest in the capacities of leadership and State institutions for this purpose. He emphasized the value of States working as enablers and facilitators between civil society, the private sector and international development partners in respect of advancing national development agendas. The experience of United Nations organizations could play a catalytic role in promoting South-South solutions.

104. The Deputy Permanent Representative of Indonesia to the United Nations spoke on behalf of the representative of the Planning Ministry, who was unable to attend. She highlighted recent capacity development achievements in her country, including peaceful elections, post-tsunami rebuilding efforts and early graduation from the International Monetary Fund. She cited the "localizing" of the Paris Declaration on Aid Effectiveness through the Jakarta Commitment on Aid for Development Effectiveness, a key framework for Indonesia and its development partners. In this context, the United Nations has actively helped Indonesia strengthen subnational capacity to localize the Millennium Development Goals, provided assistance in addressing capacity issues in national and local institutions implementing the new decentralization policy, and served as intermediary for the sharing of global knowledge and experience in areas such as climate change, local elections and poverty-reduction strategies; Indonesia's capacities were showcased while it learned and gained from the capacities of others. She concluded by thanking the Board for encouraging country-level capacity development initiatives, and the United Nations system for its support in helping meet country needs.

105. Delegations supported the focus on national capacity development as articulated in the triennial comprehensive policy review, 2007. They reiterated that while each organization must establish priorities for capacity-building and capacity development according to its own mandate, it must at the same time be guided by the priorities established by programme countries. One delegation requested the United Nations Development Group to undertake to recognize the differing points of view among development actors on system-wide coherence, suggesting that concepts centred on South-South and triangular cooperation could strengthen harmonized operational activities among United Nations organizations. It requested that the United Nations Development Group determine, through analysis, where harmonization — based on mandates and comparative advantages of each organization — could occur and be effective in producing development results, and report back. Two delegations requested greater innovation and coordination to help countries achieve the Millennium Development Goals and other national development priorities, while emphasizing the need for continuing reforms. Those delegations encouraged United Nations country teams to prioritize capacity development, and called for the more deliberate use of the United Nations Development Assistance Framework to measure capacity development results. The Board asked for continued dialogue on the issue of reinforcing national capacity development and the role of the United Nations development system in this regard.

Part two
2009 annual session

Held at United Nations Headquarters from 8 to 10 June 2009

I. Organization of the session

A. Opening of the session

106. The President opened the session, paying tribute to the Executive Director for her leadership of UNICEF and wide-ranging initiatives for children, especially in the context of the financial crisis and the resurgence of conflict. He mentioned that children and women were especially affected by these crises, and called for better measure for social protection. The persistence of the financial and economic crisis was affecting development efforts, he said, and could lead to humanitarian crises and plunge millions of children deeper into poverty. He stressed it was necessary to assess its impact on food security and health and the well-being and education of children, all focus areas of UNICEF. He invited Governments and all UNICEF partners to conjoin their efforts to protect children and create a world in which their rights are respected.

107. Turning to the agenda of the annual session, he noted that all agenda items, including the special focus session on global health and the eradication of polio were particularly important when considered in the context of the tremendous stakes and challenges of the times. It had become clear how complex development and humanitarian issues really are and how this points to the need to strengthen harmonization and coherence within the United Nations system.

108. The Executive Director, in her opening remarks, praised the new partnership of the United States with the Organization of Islamic Conference to eradicate polio and to promote child and maternal health. Reporting on her visits to various countries, and UNICEF humanitarian assistance during the year, she emphasized that UNICEF was working with Governments and other United Nations agencies and partners to help to ensure that children and families have access to urgent assistance, including safe water and sanitation, nutrition, immunization and medicines. UNICEF was also supporting schools and child-friendly spaces. In many countries, the security situation poses severe challenges to the work of UNICEF and to the safety of its staff. The economic crisis underscored the need for system-wide coherence, as it had the potential to slow development efforts and to negatively affect nutrition, health care and schooling. UNICEF was working with the World Bank and others to promote the design, implementation and monitoring of social protection measures to help to safeguard children and women.

109. She said that the UNICEF global leadership meeting held in April in New York had provided a unique opportunity to share experiences and hear from opinion leaders from outside the organization. These included the President of the World Bank and the United Nations Secretary-General. The meeting focused on how UNICEF could better provide global leadership on child issues. Participants discussed ways in which UNICEF could strengthen its ability to convene, advocate, collaborate and leverage, especially in response to four key drivers of change: demographic trends; climate change; technological advances; and economic trends.

B. Adoption of the agenda

110. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2009/8) of the session.

111. In accordance with rule 50.2 of the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 44 observer delegations, 1 United Nations body, 1 intergovernmental organization, the Standing Group of National Committees for UNICEF and 4 non-governmental organizations (NGOs).

II. Deliberations of the Executive Board

A. Annual report of the Executive Director: progress and achievements against the medium-term strategic plan (agenda item 3)

112. The Executive Director introduced the report (E/ICEF/2009/9), noting that it describes key results achieved through collaboration for children in the third year of the UNICEF medium-term strategic plan (MTSP) for 2006-2013. The annual report is also the first to follow the 2008 in-depth midterm review of the MTSP. The accompanying data companion had been enlarged this year to provide the latest information and trends for a wide range of targets for the Millennium Development Goals and the MTSP, as well as indicators of UNICEF performance in management, operations and finance. She reviewed several of the key successes and remaining challenges presented in the report. The Director of Policy and Practice then presented highlights of the data for 2008.

113. The urgent response required to address the global financial, economic and food crises was an overarching theme of the discussion that followed. Several delegations stated that the effects of these crises were exacerbated by climate change. The direst effects were being felt by the most vulnerable populations, especially children and women, populations living in protracted humanitarian situations, and those living in developing countries. UNICEF was requested to play a leading role in highlighting threats to children's well-being and in placing children's needs at the centre of the global debate and response.

114. As a major step in this direction, speakers called on UNICEF to increase its monitoring of the situation, particularly the impact on children and women. Speakers also asked UNICEF to continue its efforts to secure reliable data, and to build national capacity in this area. Information was sought on the impact of the crises on achievement of the Millennium Development Goals, especially in Africa; on poverty reduction; on health systems; and on UNICEF work and the operational activities of the United Nations system. Several delegations asked UNICEF to outline the concrete steps planned or already taken to adjust to the crises, with some delegations recommending that these efforts form part of a well-coordinated response from the United Nations system as a whole. It was emphasized that actions needed to be tailored to country-specific needs, to build capacities of countries to deal with the crises, and to support national responses through social protection measures.

115. A number of delegations commended UNICEF for the progress made across the MTSP focus areas and for its improvement in reporting. Among the achievements cited were the increased focus on maternal and newborn health; progress on reducing infant mortality and child nutrition; the reduction in measles deaths through efforts of the global measles partnership; increases in vaccination coverage and the introduction of new vaccines; progress in polio eradication; the

leveraging of funds to combat malaria; the expansion of education, including education for girls and in emergencies; strides made in the fight against HIV/AIDS; and momentum built in improving policies in child protection, including capacity-building in the area of justice for children. Individual delegations also thanked UNICEF for its support of emergency responses in their countries.

116. However, speakers also emphasized that results in several areas were far below the targets set and that reporting on the focus areas was uneven. Delegations asked how this would be addressed. Speakers requested that future reports contain more analysis; focus more on outcomes and impact; provide stronger assessment of progress made in achieving the Millennium Development Goals; address challenges faced by UNICEF, both internally and externally; and share lessons learned from efforts to meet challenges. A number of delegations requested that the report be revamped to reduce the narrative on activity and focus on evidence and results. One delegation asked for more reporting on the Latin America and Caribbean region. Another asked that reports reference the impact of foreign occupation on children. Several speakers asked for information on UNICEF efforts to increase the involvement of children and young people.

117. Several delegations, while commending UNICEF for the increased emphasis on maternal and newborn health, emphasized that this area required a more intensive focus and improved results, especially through the adoption of a multisectoral approach. In particular, it was noted that progress on child mortality was far below the Millennium Development Goal target. A number of delegations asked how UNICEF was going to address this. Specific requests were made for increased coverage of vaccination against meningitis, especially in West Africa; and for redoubled efforts to combat diarrhoeal disease and pneumonia. UNICEF was urged by one delegation to build a human rights-based approach into the area of young child survival and development. A question was raised on progress made in reducing disparities related to health and nutrition, a particular concern of middle-income countries.

118. According to several delegations, partnerships were crucial to achieving improvements in health and nutrition. One speaker highlighted, in particular, the engagement of UNICEF in the International Health Partnership, the H8 and, more recently, the H4, developed with the United Nations Population Fund, the World Health Organization and the World Bank. The collaboration with the World Bank on maternal and newborn health was commended by another speaker, who also urged the United Nations funds and programmes to cooperate more closely in this area. Two speakers praised the Ending Child Hunger and Undernutrition Initiative (renamed Renewed Efforts Against Child Hunger, or REACH) as a positive collaboration. Emphasis was also placed on increasing investment and improving capacity in health systems. One delegation thanked UNICEF for the technical support given to African Governments for the preparation of medium-term health plans to reach the health-related Millennium Development Goals.

119. UNICEF was commended for increasing children's access to basic education and retention, including through child-friendly schools; for increasing access for girls; and for promoting access to education during crises and conflict. Information was requested on the external evaluation on child-friendly schools undertaken; on support to national education plans, including measures to reduce disparities; and on support to fragile States through education transition funds.

120. Delegations called for more progress in child protection, with one citing the need for more resources in this area. Efforts would include implementation of the Rio Declaration and Plan of Action; protecting children and women from rape and sexual violence, including during conflict; protecting children from abuse in the new media, including the Internet; measures to combat trafficking; eliminating landmines and other indiscriminate explosives; assisting children who were associated with armed forces and groups; helping children to exercise their rights fully during armed conflict; and supporting national efforts to help children with special needs. One delegation commended UNICEF for its leadership in the sub cluster on child protection in emergencies, its role in the development of a common United Nations approach to justice for children, and its efforts to support national systems for monitoring and reporting violations in accordance with Security Council resolution 1612. Another delegation applauded the efforts of UNICEF in working with Governments to improve juvenile justice systems. Several speakers welcomed the appointment of a Special Representative of the Secretary-General on Violence against Children.

121. While commending progress made in HIV/AIDS, including in increased coverage of prevention of mother-to-child transmission and paediatric HIV management, several delegations pressed for greater attention to this issue. One delegation called upon UNICEF to work more closely with UNFPA to develop a more robust approach to sexual and reproductive health for adolescents that would help them to prevent infection with HIV and avoid pregnancy that was unwanted or occurred too early in life. Some speakers noted a decrease in the amount of UNICEF resources devoted to this focus area compared with 2007, with one speaker pointing out that only 6.7 per cent of total programme expenditures in 2008 had been allocated to HIV/AIDS. Specifically, efforts were needed in increasing access to confidential counselling and treatment; provision of prevention therapy to exposed children; increasing the availability of affordable drugs, including antiretrovirals; reaching orphans and other vulnerable children and their families with assistance; and promoting prevention education for young people.

122. Delegations paid tribute to UNICEF for its humanitarian work. However, a number of them noted that country offices continued to report that some UNICEF country offices were unclear about their responsibilities as cluster leads. They urged the Executive Director to ensure that heads of UNICEF country offices receive adequate support and training that would allow them to assume this critical leadership role. It was suggested that UNICEF become more involved in policy dialogue, especially regarding peace-building and early recovery.

123. Many delegations emphasized that mainstreaming gender issues into all aspects of the work of UNICEF was critical to achieving results across the MTSP focus areas. Mainstreaming gender was also crucial in achieving the Millennium Development Goals and in breaking the cycle of poverty. While praising efforts made by UNICEF in this area, speakers emphasized that more were needed. One speaker noted the important role played by UNICEF in supporting revision of the United Nations gender architecture.

124. UNICEF was praised by several delegations for its efforts to improve its results-based operations and management and budget approaches in harmonization with other agencies. However, it was pointed out that, in several areas, UNICEF continued to report on activity rather than results. Some speakers expressed concern

about the postponement of UNICEF implementation of the International Public Sector Accounting Standards (IPSAS) until 2012 and requested additional information on roll-out, including financial implications. UNICEF was also praised for its work on making the organization more transparent and accountable, including through developing the accountability system. Several speakers requested that additional efforts be made to improve the time frame for the recruitment and filling of Professional posts, which were far below the target set in the MTSP.

125. Several speakers said that harmonization and increased cooperation among agencies in the United Nations system was essential for improving programming. One delegation noted its approval of the doubling of the number of joint United Nations programmes in which UNICEF was engaged between 2007 and 2008. It was noted that joint programmes were important steps in improving the coherence and effectiveness of the United Nations system and in reducing transaction costs. To help to achieve these ends, UNICEF was encouraged to exercise leadership in Delivering as One and to continue to support the initiative at field level. One delegation suggested that United Nations agencies move towards developing a single country document and reporting mechanism per country, and advised that the evaluation of the pilot countries should be nationally owned and led by Governments. Another delegation welcomed the contribution of UNICEF to the working group of the Chief Executives Board for Coordination and said that harmonization efforts among the agencies should also include a focus on aid effectiveness.

126. The Standing Group of National Committees for UNICEF expressed appreciation for the new fundraising strategy developed by UNICEF. The delegation underscored that National Committees provide some 26 per cent of UNICEF income. More than 50 per cent of their resources were given to regular resources, the core funding of UNICEF.

127. Increasing contributions to regular resources, as well as the proportion of regular to total resources, was highlighted as an urgent priority by a number of delegations, especially in light of the global economic crisis. It was noted that the proportion of regular resources had continued a downward trend in 2008. Many speakers called on donors to redouble their efforts to support UNICEF during these difficult times. In response, several Governments announced their intention to maintain or increase their contributions.

128. The Executive Director closed the discussion by thanking the delegations for their constructive comments, engagement and support. She emphasized that strengthening health and health systems was a priority for UNICEF, especially in the area of maternal and newborn care. UNICEF had entered into a number of new and revitalized partnerships that were essential to this effort. As delegations noted, it was important to tackle not only measles and malaria but also other "forgotten" challenges such as pneumonia and diarrhoea. In this regard, it was critical to see the links among diarrhoea, undernutrition and clean water and sanitation. As nutrition was one of the first casualties of the economic crisis, UNICEF was increasing its focus on this area. Children with severe and acute malnutrition, for example, were being reached through measures such as the provision of ready-to-use therapeutic foods.

129. In the face of the crisis, UNICEF was devoting resources to supporting education and preventing school dropout. UNICEF was also fully engaged with

other agencies and partners, including the World Bank, in promoting social protection programmes for very vulnerable populations. In HIV and AIDS, progress was being made in several areas through Unite for Children, Unite against AIDS; it was crucial to reach young people with the right messages as a means of prevention. Gender continued to be a critical focus for all areas of UNICEF work, from maternal health to girls' education to investment in adolescent girls. In child protection, UNICEF was engaging in upstream work, an especially important endeavour in middle-income countries. It was imperative to strengthen protective systems throughout the world. In the area of emergencies and conflict, UNICEF was playing a key role in humanitarian reform and in ensuring effective implementation of the cluster approach. Another priority was ensuring rapid deployment of needed staff. The many initiatives of UNICEF to promote child participation included engaging young people through new technology tools.

130. To maintain operational effectiveness, UNICEF was working with many partners to make more efficient use of resources through a focus on results. This involved strong UNICEF commitment to United Nations coherence. UNICEF was also working with donors to increase the proportion of regular to total resources. In the area of recruitment, the newly appointed Director of Human Resources would lead efforts to decrease the time frame for filling posts and to attract new talent for the future. Among the top skills sought in recruits was the ability to engage in upstream work. Such work included policy dialogue on such issues as social protection, and peace-building and early recovery. Promoting good policy was anchored by the securing of reliable data and the sharing of lessons learned.

131. The Executive Board adopted decision 2009/7 (see annex).

B. Report on the accountability system of UNICEF (agenda item 4)

132. The Executive Board had before it the report on the accountability system of UNICEF (E/ICEF/2009/15), which was introduced by Deputy Executive Director Omar Abdi. He explained that the report was the outcome of a series of internal and external consultations intended to harmonize the system with that of other agencies and to strengthen risk management and results-based management at UNICEF.

133. Several delegations welcomed the development of an accountability system that was harmonized with similar instruments in the United Nations system. Speakers noted, among other issues, the importance of capacity-building and national ownership; an effective monitoring and evaluation process; further harmonization, coherence and consistency with other agencies; consistency with the triennial comprehensive policy review of operational activities of the United Nations system, as well as with the MTSP and its support strategies, and the Convention on the Rights of the Child; liaison with the Audit Advisory Committee; the development of expected results and indicators to measure the accountability system's effectiveness; periodic review of the system to ensure that it remains consistent with the changing needs of the organization; and the strengthening of risk-management systems and practices in UNICEF.

134. One delegation requested further information on how UNICEF integrates capacity-building and national ownership into its work. The delegation expressed appreciation for the information and communication technology initiative. Another delegation suggested consulting with UNFPA on how to integrate the individual

oversight and accountability instruments into a more holistic and synergistic framework. The delegation requested additional information on the risk management systems and practices of UNICEF. Referring to internal audit reports, one delegation emphasized that the oversight function of the Executive Board should be respected. The delegation further recommended strict adherence to the procedures established by the Executive Board and to the rules covering confidentiality.

135. The Executive Board adopted decision 2009/8 on internal audit and oversight (see annex).

136. Following the adoption of the decision, two delegations reaffirmed the principle of confidentiality of audit reports, with one delegation recommending that the sharing of audit reports should have the agreement of the concerned Governments.

C. UNICEF strategic framework for partnerships and collaborative relationships (agenda item 5)

137. Under this agenda item, the Executive Board reviewed two reports: the UNICEF strategic framework for partnerships and collaborative relationships (E/ICEF/2009/10) and the accompanying mapping document (E/ICEF/2009/11 and E/ICEF/2009/11/Corr.1), both introduced by Deputy Executive Director Hilde Frafjord Johnson. The secretariat also shared with the Executive Board an agenda for action and 15 case studies on UNICEF engagement with a variety of key partners. The Deputy Executive Director noted that the next steps would entail roll-out and implementation of the framework, training for staff, and development of monitoring and evaluation tools. The Director of Private Fundraising and Partnerships added that the framework had been developed after extensive consultations with internal and external stakeholders. He further emphasized the strong contribution of National Committees to initiating and managing partnerships.

138. Delegations praised the efforts of UNICEF to clarify and strengthen its approach to partnerships. They expressed their support for building stronger ties with civil society and humanitarian NGOs, promoting the participation of children and young people as well as the corporate sector. It was recommended that implementation of the framework be guided by principles of aid effectiveness, sustainability and national ownership and be in line with the MTSP and the country programmes of UNICEF. One delegation emphasized the strong contribution of National Committees to partnership, while another recommended that fundraising highlight the need for contributions to UNICEF regular (core) resources.

139. Several delegations said that the framework should also cover the collaboration of UNICEF with national Governments. The Deputy Executive Director clarified that the relationship with Governments of both donor and programme countries was beyond the scope and purpose of the strategic framework, and was covered by other processes and documents, such as the MTSP. Several delegations commented that UNICEF, when further developing its approach to partnerships, must respect its role as an intergovernmental body. The Director of Private Fundraising and Partnerships replied that the engagement of UNICEF with civil society and other actors would not change this role. One delegation requested the organization of an informal session or an event during future Executive Board

sessions to highlight the role and contribution of National Committees for UNICEF in raising funds and promoting partnerships. The Director of Private Fundraising and Partnerships responded positively to the request.

140. Delegations also stressed the need to strengthen monitoring and evaluation of UNICEF engagement in partnerships, requesting regular consultations with the Executive Board in this regard. In its decision, the Executive Board asked for a rigorous analysis of lessons learned during the implementation process and the development, by 2012, of an updated version of the strategic framework with a widened focus that included multilateral organizations.

141. The Executive Board adopted decision 2009/9 (see annex).

Special focus session on global health, with particular focus on polio eradication

142. Following discussion of the strategic framework, the Executive Board took part in a special focus session, which highlighted key role of partnerships in global health and polio eradication. Presentations featured health specialists from the Government of Nigeria, Rotary International and UNICEF. A documentary, "The Final Inch", was shown, on the polio eradication campaign in endemic areas of India. Introductory remarks were made by the President and Executive Director.

143. The Executive Director of the Nigerian National Primary Health Care Development Authority, Dr. Muhammad Ali Pate, presented an overview of efforts to eradicate polio in his country. These included a successful mobilization of local political and religious leaders and their communities, which led to a systematic improvement in coverage. In the Abuja Declaration of February 2009, all 36 governors of Nigeria pledged support to eradicating polio. Significant remaining challenges included the need to scale up efforts, to sustain funding and to revitalize the weak primary health care system. UNICEF, he said, was an important partner, particularly by establishing a strong social mobilization capacity at the local level, and by enabling the sharing of lessons and best practices from around the world.

144. The Chairman of the International PolioPlus Committee of Rotary International, Dr. Robert Scott, described the work of Rotary International and the Global Polio Eradication Initiative. Dr. Scott acknowledged the strong support of the Bill and Melinda Gates Foundation in providing funds for polio eradication, which are expected to total $1.2 billion. In the four remaining polio-endemic countries -- Nigeria, Afghanistan, India and Pakistan — political and societal "buy-in" was crucial in eradication efforts. While praising the recent announcement of a partnership between the Government of the United States and the Organization of Islamic Conference, he noted that significant funding gaps remained.

145. The Associate Director of Health for UNICEF, Dr. Peter Salama, said that the next two years were a critical period in order to eradicate polio by 2010. Strategic partnerships were equally crucial, he said, in the fight against measles and malaria, and against the other underlying causes of child death, such as diarrhoea and pneumonia. These were closely linked to poor sanitation and hygiene and undernutrition. In addition to 'downstream work', UNICEF and its partners have focused on support for policy and leveraging resources.

146. In the discussion that followed, several delegations praised the participation of UNICEF in strategic partnerships in global health. The emphasis on strengthening primary health care systems was critical, they said. Other delegations reported on

their efforts to sustain their successful eradication of polio and to strengthen their health care systems. Delegations noted their approval of the leadership role of UNICEF in supporting the achievement of the Millennium Development Goals 4 and 5, related to child and maternal health. Others said that efforts in polio eradication should complement and strengthen efforts to combat other diseases and undernutrition. It was also important to harmonize the work of the various partners, particularly at the country level.

147. In her concluding remarks, the Executive Director said the discussion had highlighted the critical importance of long-term partnerships to effective work on the ground, to resource mobilization, and to the development of common strategies.

D. UNICEF programme cooperation (agenda item 6)

(a) Draft country programme documents (CPDs)

Central and Eastern Europe and the Commonwealth of Independent States

148. The Regional Director provided an overview of the 10 draft country programme documents (CPDs) before the Executive Board: Armenia, Bosnia and Herzegovina, Bulgaria, Kazakhstan, Montenegro, Romania, Tajikistan, Turkmenistan, the former Yugoslav Republic of Macedonia and Uzbekistan (E/ICEF/2009/P/L.5 through E/ICEF/2009/P/L.14).

149. The representative of Armenia thanked UNICEF for its support, underlining that the country programme under discussion conforms to the national priorities of Armenia and its sustainable development programme adopted in 2008, as well as with the United Nations Development Assistance Framework (UNDAF). Armenia welcomed the shift in country programme focus from assistance to development. The representative emphasized the importance of decentralization and local planning in assisting the most vulnerable communities and of UNICEF work with other United Nations agencies.

150. The representative of Bulgaria underscored the importance of the three-year partnership with UNICEF aiming to consolidate progress on child care and child protection system reforms and to mobilize widespread support for children. A main goal of the programme is to forge a larger national partnership to mobilize resources and raise awareness on issues such as children with disabilities, children in specialized institutions and Roma and rural populations. The 2010-2012 framework for cooperation reflects key priorities set out in the 2008-2018 strategies for the child, adopted by Parliament. This programme of cooperation, the first to follow the accession of Bulgaria to the European Union, presents an articulated vision for the new role that the UNICEF office is pursuing in the rapidly changing social and economic context in Bulgaria.

151. The representative of Montenegro said that, although a middle-income country, Montenegro faces many challenges, including those arising from the global economic and financial crisis, food insecurity and price increases. In addition, disparities disproportionately affect vulnerable groups such as Roma, refugees, children with disabilities, children without parental care and poor families. In the face of these challenges, UNICEF cooperation with European Union programmes in supporting middle-income countries takes on great importance. Building on the two priorities of investment in social and child welfare systems and completing the

reform agenda, the country programme will assist the Government in creating infrastructure for child rights planning and policies, and in building capacity for child rights monitoring.

152. The representative of Bosnia and Herzegovina also noted the many challenges faced by his country, despite its middle-income status. These include increasing poverty in the context of the global economic crisis, with 50 per cent of vulnerable households receiving social assistance. Other challenges, which particularly affect vulnerable groups, include deterioration in the health status of children, low immunization rates, increased school dropout, and complex child protection issues encompassing violence, trafficking and juvenile justice. The new five-year country programme accords with the strategic and reform frameworks of the Government, particularly the new social inclusion and development strategies. The programme will emphasize policy development for vulnerable groups and for child rights; and combating child poverty.

153. Commenting on the draft CPD for Bosnia and Herzegovina, one delegation encouraged UNICEF to broadly consult with multilateral and bilateral donors when elaborating new programmes. The delegation recommended that an adequate strategy guide the efforts of UNICEF in strengthening capacities at various levels. UNICEF was urged to step up its investment in reform of the juvenile justice system, engaging national stakeholders and clarifying their role. It was recommended that the revised summary results matrix include baselines for expected results in the focus areas, whenever available.

154. The representative of Turkmenistan emphasized that the new draft five-year programme of cooperation was a logical continuation of the previous programme, which had achieved several notable successes. These included joint efforts by the United Nations Population Fund, the World Health Organization and UNICEF in improving health services. The new programme will support the country's development strategies, which span the period up to 2020, and help Turkmenistan to achieve the Millennium Development Goals. The representative gave special thanks to the UNICEF regional office, for its support, and to the UNICEF office in Ashgabat.

155. The representative of Tajikistan noted that many issues covered in the draft country programme document were also reflected in the national development strategy covering the period up to 2015 and the national poverty reduction strategy. The country faces several challenges related to natural disasters, education and child protection. Despite the fact that the Government allocates 50 per cent of its budget to social needs, obtaining adequate resources continues to be an issue. It was essential to maintain strong cooperation among the many actors working in Tajikistan to overcome these challenges.

156. Referring to the draft CPD for Tajikistan, delegations commended the programme for its link to existing national poverty strategies, its alignment with the UNDAF and its addressing of the Millennium Development Goals, in particular 4 and 5. Delegations expressed approval for mainstreaming child protection into other programme components and supporting reform of the juvenile justice system. However, it was essential to emphasize prevention and behaviour change in the area of children in conflict with the law; and to devote more attention to attitudinal change in society to prevent child abuse and neglect, and violence against children. In addition to child protection, more attention should be paid to gender inequalities,

low retention rates for girls, and follow-up to the recommendations of the Committee on the Rights of the Child. UNICEF was also encouraged to strengthen its cooperation with other actors to improve social protection and to utilize local expertise whenever possible. It was further recommended that UNICEF share lessons learned in strengthening national capacities.

157. The representative of Kazakhstan pointed out that the previous country programme had helped to strengthen national capacities in improving services and in child-focused social policy advocacy. She thanked UNICEF for its support, particularly in helping Kazakhstan deal with the effects of several emergencies, including efforts regarding the Semipalatinsk former nuclear testing site. She said that Kazakhstan looked forward to receiving continued technical assistance, especially in collecting reliable data and conducting multiple indicator cluster surveys. The new programme for 2010-2015, which is closely aligned with national priorities and the UNDAF, emphasizes addressing disparities; factually based, child-focused social policy and budgeting; child and adolescent health, development and protection; HIV/AIDS prevention and care; child participation; and building alliances for children.

158. The representative of the former Yugoslav Republic of Macedonia spoke about the draft CPD for his country under agenda item 3, Annual report of the Executive Director. He noted that the new programme of cooperation will support implementation of the National Action Plan on children's rights for the period 2005-2015, continuing work on eliminating child poverty, addressing social gaps and promoting social inclusion. The programme will also support achieving child protection, eliminating discrimination and establishing the highest possible standards based on equality for children's education, well-being and health. Among other recent achievements, he cited laws regulating violence against children and ratification of the Optional Protocol to the Convention on the Rights of the Child on the sale of children, child prostitution and child pornography.

159. One delegation expressed support for the programmes in Kazakhstan and Uzbekistan.

160. The Regional Director thanked all delegations for their comments, which will be taken into consideration in the revision of the country programme documents. He responded to several specific comments on the draft CPDs.

Eastern and Southern Africa

161. The Regional Director ad interim introduced the two CPDs from the region, for Botswana and Burundi (E/ICEF/2009/P/L.2 and E/ICEF/2009/P/L.3).

162. The representative of Botswana acknowledged the achievements of the previous cooperation, including the development and endorsement of the strategic plan on Accelerated Child Survival and Development, the higher profile for social protection, the support of UNICEF for building national capacity to develop policies, norms and standards for children's rights, and the instrumental role of UNICEF in the formulation of the children's bill, currently under consideration in Parliament. The 2010-2014 draft country programme document reflects the priorities of the nation's tenth development plan and will contribute to achievement of the Millennium Development Goals and the National Vision 2016. The representative noted that support is needed for the various challenges faced by

Botswana, particularly in light of the global economic and financial crisis. One especially important priority is the provision of quality and relevant education.

163. Speaking on Botswana, one delegation expressed support for including an education component in the country programme.

164. The representative of Burundi noted that the development of the new draft programme of cooperation for 2010-2014 had been guided by the Millennium Development Goals, Burundi Vision 2025, the poverty reduction strategy paper, the strategic framework for peace-building in Burundi, and the UNDAF 2010-2014. With the support of UNICEF and other partners, the Government had been able to achieve notable results despite extreme poverty and war. Among the achievements were the provision of free access to health care for all children under five and for women giving birth; the cancellation of fees for primary education, which led to increased education rates, especially for girls; a new penal code to discourage violence against children and women; the demobilization and reintegration of children formerly associated with armed groups and forces; and various other measures to promote child rights. Remaining challenges include the reintegration of repatriates and demobilized people; internally displaced persons; the HIV/AIDS pandemic; and child malnutrition. The representative requested an honouring of commitments made at the Round Table in Bujumbura in May 2007.

165. One delegation, speaking on the draft CPD for Burundi, said that their Government would have appreciated more in-depth consultation of partners outside the United Nations system. It was hoped that the technical Ministry and other actors would be closely involved in the crafting of the plan of action. He asked three specific questions about how UNICEF would obtain and allocate the additional funding needed; about how the programme would relate to the International Health Partnership; and about plans for joint projects and common monitoring with other United Nations agencies.

166. The Regional Director ad interim thanked the delegations for their comments. She answered a question on the draft CPD for Burundi. On the draft CPD for Botswana, she took note of the request to make adjustments related to education as a component in the CPD, highlighting the vision of using the education system to reach young people to instil life skills and behaviour change.

Middle East and North Africa

167. The Regional Director introduced the draft CPD for Lebanon and the draft Gulf Area subregional programme (E/ICEF/2009/P/L.17 and E/ICEF/2009/P/L.16).

168. The representative of Lebanon thanked UNICEF for its cooperation dating back to 1948, for its contribution to development, and for its assistance during he conflict. While important progress had been made in achieving the Millennium Development Goals, the country still needs to strengthen its legislative system and rehabilitate and revitalize key social sectors. In the new draft country programme, which is aligned with national priorities for development and the Millennium Development Goals, Lebanon looks forward to receiving technical advice from UNICEF, especially in building capacity among Ministries and in linking recovery interventions in emergency and post-crisis response to longer-term policy reforms in health, education and protection. Lebanon also welcomes innovative strategies of engagement in middle-income countries.

169. The representative of Qatar stated that her country had taken legal measures to protect child camel jockeys and to set a minimum age for marriage. She said that paragraph 7 of the draft area programme document should have noted that Qatar had acceded to the Convention on the Elimination of All Forms of Discrimination against Women in April 2009. Referring to paragraph 11 of the draft area programme, on the enhanced role of youth, she underlined that her country had taken several measures to promote youth participation, among them the hosting of the SILATECH (Arabic for "your connection") initiative launched by Her Highness Sheikha Mozah bint Nasser Al Missnad.

170. The representative of Saudi Arabia thanked the Regional Director for her accurate presentation and said that Saudi Arabia looked forward to working with UNICEF on the new Gulf Area subregional programme. By working together with partners, much can be accomplished to overcome challenges and move forward.

171. One delegation, expressing support for the draft CPDs of the region, commended them for being aligned with national priorities and focused on the survival, protection and development of children and on their rights.

172. The Regional Director thanked the delegations for their comments, noting that paragraph 7 of the draft area programme document would be corrected to indicate that Qatar had acceded to the Convention on the Elimination of All Forms of Discrimination against Women. She underlined the strong support for child participation in the region and acknowledged the progress made by Governments in child labour and trafficking.

South Asia

173. Following the presentation of a short video on Afghanistan, the Regional Director introduced the draft CPD for that country for 2010-2013 (E/ICEF/2009/P/L.15). He emphasized that the new programme will take a flexible approach in light of the security situation to fast-track high-impact interventions in support of the Millennium Development Goals. UNICEF will continue its leadership of the task force for monitoring and reporting to meet the global objectives of Security Council resolution 1612, in close cooperation with the Government and other partners.

174. The representative of Afghanistan, emphasizing that the new draft country programme was aligned with the country's development strategy, described several severe challenges to the security of the population and to meeting the Millennium Development Goals. Among these challenges were mother and child mortality, among the highest in the world; continuing attacks on schools, students and teachers; and the low school enrolment (50 per cent) of school-age children. Yet despite obstacles, the number of children in school had risen. The new country programme of cooperation will provide much-needed support in educating children and women, protecting children from attacks, supporting the monitoring and reporting mechanisms for children in armed conflict, preventing children from exploitative work, and revising the juvenile code.

175. Several delegations expressed concern about the low status and conditions of many girls and women in Afghanistan, noting especially early marriage and the gender gap in education. Delegations called for gender analysis and gender disaggregation of key progress indicators across all areas; a strengthened situation

analysis using updated data; the training of teachers; the construction of boundary walls and water and sanitation facilities in schools; increased security in schools; and closer coordination with the education programme EQUIP. Delegations requested additional information on UNICEF support to reporting to the Committee on the Rights of the Child; the monitoring of quality assurance of activities in the provinces; national ownership; cooperation with the Ministry of Education on monitoring education and strengthening capacity; and the link among goals, challenges and programme components.

176. Other delegations emphasized the need for a stronger role to be played in child protection, including through monitoring, evaluation and reporting on rights violations; greater coordination among actors in Afghanistan, including in strengthening statistical capacity and in improving aid effectiveness; the capturing of evidence from the field to inform policy and advocacy efforts, particularly through a Multiple Indicator Cluster Survey that includes data on maternal and child mortality; a more intense focus on capacity-building; the sharing of lessons learned; and a more upstream approach to engagement. It was recommended that the summary results matrix include baselines in each results area in order to track progress.

177. Requests were also made for additional information on how UNICEF will work and monitor results in insecure areas and on how security concerns will impact programme planning and implementation, including UNICEF work in the clusters.

178. The Regional Director responded to comments, stressing the importance of increased coordination among actors; the strengthening of data on key issues; and working with additional partners and extending outreach for monitoring in insecure areas.

The Americas and the Caribbean

179. The Regional Director introduced the draft CPD for Ecuador (E/ICEF/2009/P/L.4 and E/ICEF/2009/P/L.4/Corr.1).

180. Referring to paragraph 9 of the draft CPD for Ecuador, one delegation sought clarification on the number and status (refugee or other) of "displaced persons from Colombia", inquiring about the exact source of this data, as well as whether the figure was an estimate or a verified number and whether it referred to the overall number of Colombians in Ecuador or to registered refugees in Ecuador.

181. One delegation asked about the low percentage of funding from regular resources for the country programme in Ecuador, saying that a heavy dependence on other resources presented risks for programme implementation and the achievement of expected results. The delegation underscored the need for indicators to measure results.

182. Another delegation, referring to the Southern Cone countries, emphasized that much work needs to be done in middle-income countries on issues such as reducing disparities, gender-based violence and sexual abuse of girls. In this regard, the UNICEF human rights-based approach to programming was advantageous.

183. The above delegations expressed their appreciation to the outgoing Regional Director, Nils Kastberg, for his unwavering commitment to children and advancement of children's issues during his tenure.

184. The Regional Director thanked the delegations for their comments. He said that influencing policy was essential to cooperation assistance in the region. In this regard, more work needed to be done in the areas of reducing disparities and exclusion; gender-based violence; and sexual abuse. Monitoring and evaluation were crucial means to measure results so as to influence policies, both by UNICEF and by the United Nations agencies under the UNDAF. Much work in the region had been accomplished to influence policies and promote their efficient implementation. Innovative ways to measure results in this area are needed. Regarding the Ecuador draft CPD, clarification would be provided on the question of displaced persons/refugees from Colombia.

185. The Executive Board approved the aggregate indicative budgets for the 16 draft country programme documents (decision 2009/10 in the annex).

(b) Harmonization and simplification of the approval procedure for extensions of ongoing country programmes

186. The Director of Policy and Practice introduced the proposal (E/ICEF/2009/P/L.19).

187. One delegation emphasized that in considering the proposals for extensions of ongoing country programmes based on the modified procedures, UNICEF should carefully consider the situation in each country, and should make further efforts to ensure appropriate implementation and monitoring of the programmes.

188. The Executive Board approved the proposal in decision 2009/11 (see annex).

(c) Recommendation for approval of additional other resources for approved country programmes

189. The Director of Programmes introduced the recommendation (E/ICEF/2009/P/L.18), which was approved by the Executive Board in decision 2009/12 (see annex).

E. Reports of the field visits of the Executive Board (agenda item 7)

(a) Report of the field visit to Kenya by members of the Bureau of the Executive Board, 28 February to 7 March 2009

190. The Executive Board had before it the report of the field visit to Kenya (E/ICEF/2009/12), which was introduced by the President, following a short film on the visit. He noted that the Kenya Government had made considerable progress in ensuring education for all since introducing free primary school education in 2003. The Bureau had been able to observe the inequalities in education and health care but also the progress made by Kenya in providing safe drinking water and in improving sanitation and hygiene.

191. The representative of Kenya expressed appreciation for the Bureau's decision to visit his country to see first-hand the partnership and cooperation between Kenya and UNICEF. He said that his delegation concurred with the analysis of the challenges identified in the report, especially on malnutrition and hunger. He noted that while his country was close to achieving some of the Millennium Development Goals, the outlook for the Goals on child mortality and maternal health was less

positive. He confirmed that Kenya was committed to continue partnering with UNICEF to deliver results for children.

192. The Permanent Representative of Bangladesh, who is a member of the Bureau, noted that it was important to gain first-hand experience and understanding of UNICEF activities on the ground. She said she was impressed by the UNICEF country team's dedication to address the challenges facing the children and women in Kenya, particularly the most vulnerable and disadvantaged. She concluded that country programme's success depended on the availability of adequate, predictable and appropriate flexible funding.

(b) Report of the joint field visit to Cambodia by members of the Executive Boards of UNDP, UNFPA, UNICEF and the World Food Programme, 5 to 12 March 2009

193. The Executive Board had before it the report of the field visit to Cambodia (E/ICEF/2009/CRP.11 and Corr.1), which was introduced by the delegate of Uruguay, Ms. Daniela Pi, following a short film on the visit. Ms. Pi noted that the joint field visit focused particularly on inter-agency collaboration, harmonization and joint programming, as well as donor coordination and partnership with local authorities, other agencies and civil society.

194. Participants, she said, gained insight into how the United Nations agencies are working together at the country level and saw the potential for greater coherence. The delegation had wanted to understand the contribution of the United Nations to the achievement of the Millennium Development Goals and observe how the United Nations agencies support Governments in achieving the Goals. She noted that Cambodia ranked among the world's least developed countries. Maternal mortality and violence against women were identified as pressing issues that needed special attention. Despite the challenges, she said, the Government of Cambodia had made significant progress in a number of areas, including reduction in poverty, child mortality and HIV prevalence rates and had increased enrolment in primary education. More support for the Government and its partners was needed to continue placing Cambodia on the path of stability and sustainable development.

(c) Report of the field visit to Nepal by members of the Executive Board, 30 March to 8 April 2009

195. The Executive Board had before it the report of the field visit to Nepal (E/ICEF/2009/13), which was introduced by H.E. Mr. Mikhail Savostianov, Deputy Permanent Representative of the Russian Federation to the United Nations, following a short film on the visit. Ambassador Savostianov noted that the Government of Nepal was strongly committed to achieving the Millennium Development Goals and that good progress had been made in a number of areas. However, the lack of capacity and resources made achievement of Millennium Development Goals, particularly Goal 1, difficult. More financial and technical support was needed in the country.

196. The representative of Nepal thanked the UNICEF Executive Board for choosing Nepal for their field visit. He noted that his delegation found the report to be comprehensive and balanced, showing both progress and challenges, and he expressed his appreciation for the longstanding contribution of UNICEF to his country's development.

F. Address by the Chairperson of the Global Staff Association (agenda item 8)

197. The Chairperson of the Global Staff Association said that UNICEF staff members mourned the death of their UNICEF colleague, who was among the victims killed and wounded the previous day in the bombing in Peshawar, Pakistan. She said it was a sad reminder of the need for safety and security as well as extra protection and vigilance in countries where staff are targeted for working for the United Nations. She thanked the Executive Board for having allocated additional funds for staff safety and security the previous year, but she stressed that more funds were needed.

198. She cited the concerns of staff regarding the new United Nations-wide contractual arrangements, including those for recruitment and benefits for temporary staff, especially those working in emergencies. She further pointed to the need for redoubled efforts to achieve gender equality at all levels of the organization. In conclusion, she remarked that relations between staff and management are harmonious and strong.

G. Other matters (agenda item 9)

199. Ms. Clair Jones, Deputy Director of Accounts, gave an update on IPSAS, outlining the reasons why UNICEF had decided to defer full implementation to 2012.

200. Delegations expressed concerns about the deferment and asked for further details on the phased implementation of IPSAS, including a breakdown of the budget and costs.

201. The secretariat shared with the Executive Board the list of provisional agenda items for the second regular session 2009.

H. Adoption of draft decisions (agenda item 10)

202. The Executive Board adopted decisions 2009/7 through 2009/12 (see annex).

203. Prior to adoption of the decisions, one delegation, speaking on behalf of the Western European and other States group (WEOG), thanked the secretariat for participating in informal negotiations on decisions but requested that the provision of information related to decisions be made available at the earliest possible moment so that Executive Board members could negotiate in a timely manner. For its part, WEOG would make an effort to present its draft decisions, and to comment on the draft decisions proposed by the secretariat, at the earliest possible time.

I. Closing of the session (agenda item 11)

204. In her closing remarks, the Executive Director underscored the need to improve staff safety and security while maintaining the presence of UNICEF in humanitarian situations. She also stressed the urgency of assisting vulnerable populations affected by the global financial crisis. Crucial to these and other goals

of UNICEF is a strategic engagement in partnerships. UNICEF will continue its strong focus on strengthening gender mainstreaming and equality. In general, it was important to gather and apply the lessons learned on what works in development and what does not.

205. The President noted that the Executive Board had deliberated on issues at the heart of the international agenda. In the context of the financial and economic crisis, it was reassuring to see the high degree of support for the focus areas of the MTSP. The large number of interventions on the annual report of the Executive Director demonstrated strong interest in implementation of the MTSP.

206. The Executive Board adopted important decisions. The decision on the accountability system of UNICEF (2009/8: "Internal audit and oversight") highlights the dynamism that is required of UNICEF in light of the complex context surrounding development and aid. It also highlights the crucial necessity of reinforcing harmonization and coherence of the United Nations system. H.E. Mr. Hamidon Ali, Permanent Representative of Malaysia to the United Nations, was to be thanked for his skilful role as facilitator of the decision.

207. In conclusion, he said, the annual session had achieved its objective of helping UNICEF to deal effectively with the pressing assistance and protection needs of hundreds of millions of women and children around the world.

Part three
Second regular session of 2009

Held at United Nations Headquarters from 14 to 16 September 2009

I. Organization of the session

A. Opening of the session

208. In his opening remarks, the President of the Executive Board, H.E. Mr. Oumar Daou, cited the urgent need to work together to find collective, effective and durable solutions to the challenges at the centre of the international agenda. Such actions will help to achieve the MDGs and ensure the well-being of children and women affected by crises, including those arising from economic downturn, climate change, conflict, natural disasters and pandemics. These crises affect especially the most vulnerable members of society: children and women. It is imperative to mobilize additional resources for programmes, notably those aiming to fight poverty and promote maternal and newborn health, nutrition, access to safe water, education, and the empowerment of women.

209. It is equally important to end scourges such as violence against women. In this regard, States Parties to the Convention on the Elimination of All Forms of Discrimination against Women, and its Optional Protocol, must continue to honour their commitments and implement measures to promote gender equality and progress for women. The President commended the efforts of the Executive Director in mobilizing support for humanitarian assistance and for improving the conditions of the most vulnerable, as witnessed during her recent visits to Africa, notably, the Democratic Republic of the Congo. The upcoming twentieth anniversary of the Convention on the Rights of the Child will be a reminder of the need to reinforce measures to protect the rights of children and to work together to create a world fit for children.

210. The President welcomed the new Vice-President of the Executive Board and representative of the Asian group of States, H.E. Dr. Abulkalam Abdul Momen, Permanent Representative of Bangladesh to the United Nations. The President paid tribute to H.E. Ms. Ismat Jahan, the former Vice-President and Permanent Representative of Bangladesh to the United Nations.

211. The Executive Director, in her opening statement, hailed the decrease of 28 per cent in under-five mortality achieved between 1990 and 2008 as an inspiring achievement, noting that approximately 10,000 fewer children were dying every day compared to 1990. These declines were due in large measure to the use of critical health interventions that include immunization, the use of insecticide-treated mosquito nets, vitamin A supplementation and better prevention of and treatment for HIV/AIDS, including prevention of mother-to-child transmission. She called for even greater efforts in countries where child mortality rates remained high.

212. Another positive note was the fact that UNICEF will be able to maintain its 2008-2009 level of support for programmes during the upcoming biennium, despite the global economic downturn. This is possible largely through the use of the accumulated fund balance and through measures undertaken to improve organizational efficiency. These details are outlined in the biennial support budget for 2010-2011, one of the key agenda items for this session.

213. Summarizing the highlights of her recent visits to the Democratic Republic of the Congo, Nigeria and Syria, she said she realized how much UNICEF support was needed to help to address key challenges: the impact of war and violence on children and women, including rape and sexual abuse; the continuing threat of

polio; maternal mortality; drought; and refugee influxes in poor countries, among other issues. The Security Council's recent resolution 1882 on children and armed conflict will help to prevent children from being raped, abused, killed and maimed during conflict.

214. She concluded by commending the bravery and hard work of UNICEF staff in saving the lives of children and women, including during emergencies, while underscoring the need to ensure staff safety and security.

B. Adoption of the agenda

215. The Executive Board adopted the agenda, timetable and organization of work (E/ICEF/2009/16 and E/ICEF/2009/16/Corr.1) for the session.

216. In accordance with rule 51 and the annex to the rules of procedure, the Secretary of the Executive Board announced that credentials had been submitted by 34 observer delegations, 1 intergovernmental organization, 2 United Nations bodies, and 1 non-governmental organization. The secretariat had also been informed of the participation of representatives of four National Committees for UNICEF. Additional credentials were received after the start of the session.

II. Deliberations of the Executive Board

A. Proposed programme of work for the Executive Board sessions in 2010 (agenda item 3)

217. The proposed programme of work for the Executive Board sessions in 2010 (E/ICEF/2009/17) was introduced by the Secretary of the Executive Board. The Executive Board adopted the programme of work in decision 2009/13 (see annex).

B. Proposals for UNICEF programme cooperation (agenda item 4)

Approval of revised country programme documents discussed at the 2009 annual session (agenda item 4a)

218. The President stated that the Executive Board had discussed 16 draft country and area programme documents at the 2009 annual session: Afghanistan, Armenia, Bosnia and Herzegovina, Botswana, Bulgaria, Burundi, Ecuador, the Gulf Area subregional programme, Kazakhstan, Lebanon, The former Yugoslav Republic of Macedonia, Montenegro, Romania, Tajikistan, Turkmenistan and Uzbekistan. The draft documents had been revised, as appropriate in consultation with the respective Governments and had been posted on the UNICEF Executive Board website within six weeks of the session. The Executive Board was requested to approve the revised documents on a no-objection basis unless at least five members had informed the Secretariat in writing that they wished to bring a particular programme to the Executive Board for further discussion. As the Secretariat had not received any such requests, the country and area programme documents were approved.

219. The representative of Romania welcomed the cooperation with UNICEF. With the assistance of UNICEF, Romania will scale up access to allocations of resources

and programmes for Roma children as part of the Government's social inclusion plan aiming to eradicate poverty, overcome discrimination and increase the integration of ethnic minorities. Assistance by UNICEF, the Government and civil society should aim to address the needs of children who have experienced setbacks, including as a result of the global economic downturn. Creative, accountable and results-oriented programmes are essential. One of the main goals of UNICEF presence should be to establish a strong Romanian National Committee for UNICEF. This would link civil society, the Government and the private sector and acknowledge the progress made by Romania in transforming and harmonizing existing mechanisms to promote and defend children's rights.

220. The representative of Afghanistan said the new programme of cooperation outlined an effective framework for partnership between the Government and UNICEF, aligning policies and funding with the priorities defined in the national development strategy. The representative commended UNICEF for the dedication to its work with the Government in ensuring progress on the Millennium Development Goals related to children. Afghanistan was committed to the successful implementation of the new programme of cooperation.

221. The representative of Botswana welcomed the approval of the 2010-2014 country programme document. The Government of Botswana was grateful to have had the opportunity to further strengthen and underscore the areas that had required additional attention and financial support, especially the critical areas of gender and education.

Draft country programme documents; extensions of ongoing country programmes; and midterm reviews of country programmes (agenda items 4b, 4c and 4d)

222. These agenda items were considered together, presented by the respective Regional Directors. The draft country programme documents under consideration were for Argentina (E/ICEF/2009/P/L.28), Guatemala (E/ICEF/2009/P/L.29) and Uganda (E/ICEF/2009/P/L.27). In accordance with Executive Board decision 2008/17, the Executive Board was informed of the reasons for deferment of the presentation of these documents from the annual session to the second regular session in document E/ICEF/2009/CRP.12.

223. The Executive Board was informed of the one-year extensions of ongoing country programmes in document E/ICEF/2009/P/L.32, in accordance with Executive Board decision 2009/11. The one-year extensions were for Azerbaijan, Chile, Democratic People's Republic of Korea, Islamic Republic of Iran, Serbia, Somalia, and Uruguay, and the area programme for Palestinian children and women, all of which were approved by the Executive Director. The two-year extensions, presented for approval to the Executive Board according to decision 2009/11, were for Mozambique and the Philippines.

224. The reports of midterm reviews (MTRs) of country programmes included: (a) seven for the Central and Eastern Europe and the Commonwealth of Independent States (E/ICEF/2009/P/L.25): Albania, Belarus, Georgia, Kyrgyzstan, Russian Federation, Turkey and Ukraine; (b) three for East Asia and the Pacific (E/ICEF/2009/P/L.23): China, Indonesia and Viet Nam; (c) four for Eastern and Southern Africa (E/ICEF/2009/P/L.20): Namibia, South Africa, Swaziland and Zambia; (d) two for the Middle East and North Africa (E/ICEF/2009/P/L.26):

Islamic Republic of Iran and Iraq; (e) three for West and Central Africa (E/ICEF/2009/P/L.21 and E/ICEF/2009/P/L.21/Corr.1): Burkina Faso, Chad and Ghana; (f) two for the Americas and Caribbean (E/ICEF/2009/P/L.22): Peru and Guyana; and (g) one for South Asia (E/ICEF/2009/P/L.24): Bangladesh.

Central and Eastern Europe and the Commonwealth of Independent States

225. In the discussion, the representative of Georgia emphasized the good cooperation between UNICEF and Georgia, commending UNICEF for its work with United Nations partners, particularly during the humanitarian crisis. She noted that the infant mortality rate and maternal mortality ratio had dropped, and that Georgia is on track for most of the Millennium Development Goals. In addition, the number of children in residential care had been halved, and there were no cases of vertical transmission of HIV/AIDS. Regarding the suggestion made in the MTR that ethnic minorities have lower access than the national population to schools and health care, she said that, to the contrary, ethnic minorities have schools in their own languages. Poor health indicators in ethnic areas were attributable to traditional practices, such as early marriage, and other behaviours that require more attention. She also noted that the MTR data on physical punishment from 2005 needed updating. She said that her Government supports several initiatives: enhancing the number of social workers and probation officers; health lifestyles; and safe schools. More attention should be paid to iodine deficiency disorders and responsible media coverage of immunization and other health issues.

226. The representative of Ukraine thanked UNICEF for its support and clarified several points made in the MTR: (a) official data on the number of children in long-term State care institutions are lower than what was indicated in the MTR; (b) concerning the MTR statement that financial systems provide incentives for institution-based care, the representative said that Ukraine supports family- and community-based options for children deprived of parental care, and that Ukraine was undertaking efforts to improve the situation; and (c) regarding the difficulties encountered in carrying out the 2008 Measles and Rubella Supplementary Immunization Campaign for Children in Ukraine, the Ministry of Health and the Ministry of Ukraine for Family, Youth and Sport – as coordinator of the programme of cooperation – were ready to fully cooperate with UNICEF to find a mutually acceptable solution.

227. The representative of the Russian Federation said that his Government positively assessed findings of the MTR. The representative welcomed the efforts of UNICEF in the region to achieve the Millennium Development Goals, including those regarding the health of children and women, and to assist United Nations-wide efforts to combat HIV/AIDS. He added that UNICEF has a special role to play in the region in protecting the rights of children. Establishing local capacity for child rights protection has had a positive impact, and UNICEF should cooperate with Governments in the region to more broadly implement this initiative. The Russian Federation had recently created an Institute for the Rights of Children under the auspices of the President, which has broad powers to protect children's rights. Regarding the recent humanitarian situation involving Georgia, the representative presented his views of the situation and thanked UNICEF for its humanitarian work assisting children and youth.

228. The representative of Turkey said that UNICEF has been a crucial partner, helping Turkey to improve maternal and newborn health, certify baby-friendly hospitals, maintain the polio-free status of Turkey, vaccinate children against measles, and launch a Girls' Education Campaign. The Government is committed to improving the quality of education. The year-long campaign conducted in 2000 to promote the rights of children was a milestone, which resulted in the creation of a Child Rights Monitoring Committee. A crucial issue is to meet adolescent health needs, and the Government is working with UNICEF to equip students with life skills offering protection against violence, substance abuse and HIV/AIDS. To improve the quality of life for its children, among other important steps, Turkey adopted the Ninth National Development Plan, with the priority of reducing and eventually eliminating child poverty.

229. One delegation, commenting on the MTR for Turkey, welcomed progress made for children in that country. The speaker recommended that further progress be made in protecting children's rights in the criminal justice process and in aligning legislation with international obligations, including the Optional Protocol on the involvement of children in armed conflict.

230. The representative of Turkey responded that efforts were being made by the international community to achieve a better world for children. He also noted that various bilateral and multilateral forums more appropriate than the Executive Board of UNICEF, have been established to discuss the root causes of discriminatory behaviour around the world.

231. The representative of Belarus welcomed the practice of midterm reviews, saying that they are valuable in pointing out challenges needing further attention. In that regard, Belarus is working on tackling systemic issues to improve health care, and to update and modernize its schools and educational institutions. The MTR provided a good incentive for the Government to work with UNICEF on these issues.

232. Another delegation commended the MTRs for involving a wide group of stakeholders, and for drawing up lessons learned that will be valuable for future programme design and implementation. The speaker said that the reports highlighted the challenges many countries such as Bangladesh face in decentralization. Regarding the reports on South Asia and East Asia and the Pacific, the delegation strongly endorsed recommendations made for focusing on early scale-up of pilot projects. Additional specific comments by region would be shared bilaterally with the secretariat and all interested parties.

East Asia and the Pacific

233. The representative of China noted that this year represented the sixtieth anniversary of the founding of the People's Republic of China and the thirtieth anniversary of cooperation with UNICEF. This cooperation has yielded important results and useful lessons so that China could improve health care and education, reduce maternal and infant mortality and strengthen social security for children and women. The report indicates that China has achieved remarkable results in sanitation, nutrition, basic education, prevention and treatment of HIV/AIDS and policy development. However, more efforts are needed to reduce gaps in social and economic development among regions and between urban and rural areas. China

remains ready to share best practices and work with partners to promote the Millennium Development Goals.

234. The representative of Cambodia noted that the MTR was a widely participatory process. During the MTR meeting, the common monitoring platform for assessing progress in the country programme was cited as a best practice by the Regional Director. The adjustments to the programme were in line with the Government's priorities and national strategic development plan. These adjustments included placing greater emphasis on decentralized service delivery, which is part of the national programme promoting subnational democratic development and advancing the effectiveness of all sectors, and both elements are part of the country programme.

235. The representative of Viet Nam noted that Delivering as One represented an effective tool to pool scarce resources to promote child rights in the country and recommended that the rights-based approach be more dynamically concretized in the implementation of programmes and projects. Nine recommendations were made for improving the Viet Nam-UNICEF cooperation: (a) integrate the Government priorities and strategies for children into the future programme of cooperation; UNICEF should act as a provider of child-related knowledge rather than a service provider; (b) focus policy advocacy on child rights monitoring and implementation; (c) create more appropriate areas and strategies of operation in the context of Delivering as One; (d) better identify key partners and enhance their capacity; (e) concentrate the focus of UNICEF on children's issues within the multi-partner context, with UNICEF supporting the Government by playing a role as coordinator; (f) focus capacity development more on partners' capacity or institutional arrangements than on single issues; (g) communication packages should aim to change children's behaviour in areas of family, education, childhood injury and accidents and water and sanitation; (h) the design, monitoring and evaluation of pilot projects should be conducted in relation to their performance, efficiency, cost-effectiveness and feasibility; and (i) focus in general youth and gender issues and activities related to friendship schools, adolescents and life skills education. Challenges for the future, as noted in the MTR, include uneven levels of development among regions, a weak social security system, the influx of young workers into urban areas, and the vulnerability of children in rural areas to abuse, exploitation, trafficking and neglect.

236. The representative of Indonesia said that his country had adopted a triple-track strategy of investment, employment and elevation of welfare to spur development. Indonesia is on track to achieve the Millennium Development Goal on poverty reduction but achieving the target throughout the provinces will be difficult. Regarding the recommended revisions of the country programme document, it is important they are consistent with the country's development needs and priorities, in particular the national programme on children, which focuses on promoting healthy lives, providing quality education, protecting children against abuse, exploitation and violence, and combating HIV/AIDS.

237. The representative of the Philippines spoke on the extension of the ongoing country programme for two years. The country programme will expand access for Philippine children to quality early childhood care and development; increase the number of child-friendly schools; and strengthen education programmes in emergencies. The current programme, which ends in December 2009, has resulted in

concrete achievements for children. The programme strategies, cooperation frameworks, expanded reach and advocacy and projects in education, health and child protection will continue to be critical, especially as the 2015 target date for the Millennium Development Goals draws near. The country programme benefits 19 provinces across the Philippines. The work of UNICEF will be an important complement to the Government's medium-term development plan, which will soon be updated.

Eastern and Southern Africa

238. Speaking on the draft country programme document for Uganda, delegations commended the programme's reflection of the national development plan of Uganda as well as the Peace, Recovery and Development Plan approved in 2008. Several delegations noted the exemplary efforts of UNICEF towards harmonization with other United Nations agencies, while one delegation noted that the document could have better reflected the commitment of UNICEF and the wider United Nations family to system-wide coherence, the aid effectiveness agenda and Delivering as One. The delegation further noted that the document lacked detail on joint planning and programming with other United Nations agencies, and that it was regrettable that the document was being considered before the UNDAF had been developed. Generally, the delegation stressed, agencies should present their country programme documents for consideration after, not before, the overarching framework for United Nations has been finalized and made available.

239. In addition, the delegation noted, the draft country programme could have more clearly reflected the lessons learned from the MTR. This comment was echoed by several other delegations, who said that the document could have addressed the lessons learned from the previous programme. One lesson was that the programmes had been overextended geographically. It would have been beneficial in the draft country programme document to list the focus districts and their respective number of inhabitants and target beneficiaries. Another lesson was that the previous programme had taken an overly vertical approach. It would have been useful in the proposed programme to emphasize cooperation with the local district governments, lower local governments and civil society.

240. Regarding the two-year extension of the ongoing programme for Mozambique, a One UN pilot country, one delegation said it would have been useful to know how the extension will facilitate more joint programming with other United Nations partners in Mozambique.

Middle East and North Africa

241. No delegations took the floor.

West and Central Africa

242. One delegation commented on the MTRs in general by asking for consideration of joint MTRs in pilot countries. Coordinating MTRs with other United Nations agencies would lighten the reporting burden and minimize the extra resources spent on evaluations.

243. Regarding the MTR for Burkina Faso, the delegation lauded UNICEF efforts at harmonization but said that UNICEF had relied too heavily on a project approach

or small-scaled projects running parallel to harmonized programmes. These approaches impeded the integration of efforts, placed extra burdens on national partners, stretched UNICEF capacity to interact in strategic dialogues, and diminished the influence of UNICEF. In national discussions on sanitation and hygiene promotion strategies, UNICEF had played a useful role in introducing best practices from other regions and countries. In education, the delegation recommended that UNICEF place more emphasis on quality and access, particularly girls' access. On gender, it was recommended that UNICEF and the United Nations agencies better harmonize their approach to eliminating violence against women in order to secure more local ownership and effective support.

244. Turning to the MTR for Ghana, the delegation said that UNICEF was to be commended for supporting the harmonization and alignment agenda, especially in health. In water and sanitation, UNICEF had supported monitoring and evaluation; however, these efforts were not aligned with the national monitoring system.

Americas and the Caribbean

245. The representative of Argentina emphasized that the proposed programme for 2010-2014 had been based on national strategies and priorities, in particular in four areas of development: health and nutrition for women and children; access to quality education for children and adolescents; protection of children; and oversight and communication to strengthen awareness of the rights of children. The representative noted that the programme has been developed with contributions from civil society, United Nations agencies, government authorities at different levels, and other partners. She also noted that a cooperation programme in a middle-income country such as Argentina needs to be adaptive to the different phases of development the country is undergoing. In that way, the programme can fully support efforts towards achieving social and economic progress based on human rights. Argentina supports the United Nations operational strategies for development and currently is working with the United Nations funds and programmes to harmonize the strategic planning cycles in the country.

246. The representative of Peru expressed appreciation for UNICEF support of the Government's efforts to achieve the Millennium Development Goals, in particular efforts made to eradicate child malnutrition and to improve the quality of education. UNICEF works in close cooperation with the Government, at all levels, as well as with civil society, acadaemia and indigenous communities. The representative emphasized that the UNICEF programme in Peru supports the decentralization process and prioritizes assistance to vulnerable populations throughout the country. She expressed great appreciation for UNICEF's work in Peru after the earthquake in 2007.

247. The representative of Guatemala noted that the proposed programme of cooperation reflected the priorities of the Government, which pays close attention to the needs of the most vulnerable sectors of the society: single mothers, children, and indigenous peoples, among others. The programme also reflects the Government's priority of achieving the Millennium Development Goals and its commitments to the peace accords. The results-based evaluation mechanism described in paragraph 46 of the draft country programme document shows the commitment both of UNICEF and the Government to accountability. The representative underlined that the Government was able to work with UNICEF, UNDP and UNFPA to harmonize

their programming cycles, and to ensure that their programmes were mutually supportive.

248. Referring to the proposed country programme for Guatemala, delegations expressed support for the focus on several issues: the implementation of child's rights; emphasis on the most excluded and vulnerable populations, including indigenous communities and girls and women; adolescent development; community mobilization, with one speaker noting that this was essential to improving the quality of, and access to education, water, sanitation, nutrition and the justice and protection systems; and alleviating chronic malnutrition, especially given the global food security concerns. Stronger coordination and involvement of bilateral donors, especially in the area of adolescent development, was also proposed, along with the recommendation that UNICEF work in closer coordination with the European Union on its food security project. Another recommendation was that project evaluation criteria and control mechanisms be clearer and that a risk assessment be undertaken on the successful implementation of projects.

249. Another delegation expressed appreciation for the key results and lessons learned in the draft country programme document for Guatemala, particularly regarding the fight against chronic malnutrition; the adoption and implementation of the new adoption law; the continued development of bilingual education; and the strategy to reduce mother-to-child transmission of HIV. The delegation recommended greater focus on (a) indigenous children; (b) intercultural bilingual education; and (c) combating violence against children, including a systematic plan to implement the recommendations of the Study on Violence in Guatemala. The delegation expressed concern about a possible overlap with UNFPA regarding HIV/AIDS and infant mortality and requested for some clarification on the respective roles and coordination of the two organizations. The delegation commended UNICEF for the focus on adolescent development, youth participation and promotion of gender-based policies as part of the focus on adolescents.

250. Speaking on the proposed programme for Argentina, one delegation commended the emphasis given to infant mortality, maternal health and child protection, and for the modus operandi of UNICEF in creating programme strategies at the local level and taking them to scale. The speaker expressed support for the plans of UNICEF to work with local and federal governments on implementing recently adopted laws on child labour, refugees and ending human trafficking; and encouraged UNICEF to advocate for legal and institutional reform in accordance with international standards, and to provide technical assistance for the furtherance of juvenile justice. UNICEF was also encouraged to foster closer coordination among all groups working in child protection.

251. The representative of Chile noted that UNICEF was a critical partner, with a great deal of technical and ethical credibility. UNICEF was valued, in particular, for its support of the Government's efforts in child protection. UNICEF also supports Government priorities: overcoming inequalities based on income and geographic location and between various ethnic groups; decentralization; South-South cooperation; promoting secondary education, an initiative of the Southern Cone countries; the anti-discrimination campaign to improve treatment of adolescents; programmes for indigenous women; and pre-school education. The representative asked how UNICEF planned to harmonize its programme with the UNDAF.

South Asia

252. The representative of Bangladesh noted that the new Government in Bangladesh has developed a charter for change and vision 2021, and has made children's development one of the core strategies to address poverty. The MTR highlighted progress Bangladesh has made, with UNICEF support, in programmes dedicated to children's rights: health and nutrition, water and environmental sanitation, education, child protection and policy advocacy and partnerships. Thanks to UNICEF support, Bangladesh is one of the 16 countries on track to achieve Millennium Development Goal 4 on child mortality. However, Bangladesh would have liked to see the MTR highlighting as well the outstanding work of the local government institutions. The Government is taking steps to overcome institutional bottlenecks cited in the report, especially related to education. The MTR also underlined the vulnerability of Bangladesh to natural disasters; UNICEF is well-positioned to enhance emergency response.

253. On the issue of one-year extensions of ongoing country programmes, one delegation requested UNICEF to continue to ensure appropriate implementation of those programmes, including through rigorous monitoring.

254. In decision 2009/14, the Executive Board approved the aggregate indicative budgets for the proposed country programmes of cooperation of Argentina, Guatemala and Uganda (see annex).

255. In decision 2009/15, the Executive Board took note of the one year extensions of country and area programmes approved by the Executive Director and approved the two-year extensions for the Philippines and Mozambique (see annex).

Advocacy, programme development and intercountry programmes 2010-2011 (agenda item 4e)

256. The Director of Programmes introduced the recommendation for the allocation of $31,450,000 in regular resources and $496,225,000 in other resources, subject to the availability of specific-purpose contributions for advocacy and programme development during the 2010-2011 biennium for headquarters, regional offices and intercountry programmes (E/ICEF/2009/P/L.31).

257. Several delegations expressed their strong support for the continuation of the Innocenti Research Centre as a central hub of the research function of UNICEF, especially in the area of child rights. It was recommended that UNICEF devote more attention to child protection, especially protection from exploitation and abuse; results-based management; and the implementation of the gender policy. Delegations also expressed support for UNICEF plans regarding adolescent health, natural disaster mitigation, and for continued support of disabled children.

258. The Executive Board approved the recommendation in decision 2009/16.

Recommendation for approval of additional regular resources for approved country programmes (agenda item 4f)

259. The Director of Programmes introduced the recommendation (E/ICEF/2009/P/L.30) for the allocation of $186,303,485 for approved country programmes of cooperation. The recommendation was approved by the Executive Board in decision 2009/17 (see annex).

C. UNICEF follow-up to recommendations and decisions of the UNAIDS Programme Coordinating Board meetings: oral report (agenda item 5)

260. UNICEF annually reports to Executive Board on follow-up to the UNAIDS Programme Coordinating Board meetings. The issues relevant to UNICEF at the twenty-second, twenty-third and twenty-fourth meetings, include the following: strengthened collaboration with the Global Fund to Fight AIDS, Tuberculosis and Malaria; gender-sensitivity of AIDS responses; HIV prevention among injecting drug users; the 2010-2011 Unified Budget and Workplan and 2008-2009 reports; and the UNAIDS second independent evaluation.

261. During his presentation, the Chief of the HIV/AIDS Section underscored the active support of UNICEF for universal access to HIV prevention, treatment, care and support. He said that exciting progress is being made in the area of mother-to-child transmission (PMTCT), where UNICEF, as the co-lead on PMTCT, is supporting the call made by the UNAIDS Executive Director for virtual elimination of mother-to-child transmission worldwide by 2015. In Africa, for example, 45 per cent of pregnant women who are HIV-positive are receiving antiretroviral treatment, compared with just 10 per cent four years ago.

262. The Chief of the HIV/AIDS Section also highlighted the active involvement of UNICEF in supporting the development and implementation of Global Fund proposals through participation in the '70 per cent success coalition'. In West and Central Africa, excellent technical support had contributed to a 71-per-cent success rate for proposals in round 8, compared to only 35 per cent in round 7. He also provided specific examples of UNICEF work on gender and the operationalization of the UNAIDS Outcome Framework. In 2008, UNICEF work on AIDS remained largely funded from other resources. The vast majority of funds (91 per cent) was spent at the country level. The global thematic funding expenditure rate continued to increase — to 70 per cent by July 2009, compared to less than 45 per cent in December 2007.

263. Delegations commended UNICEF for its work in the area of children and AIDS and underlined the importance of including this agenda item in future Executive Board sessions. Speakers underscored the importance of HIV prevention, especially among young people and noted the ongoing research into the risk-taking behaviour of young people in the region of Central and Eastern Europe and the Commonwealth of Independent States.

264. Requests were made for more information on various aspects of the work of UNICEF and its partners, including the strengthened sexual education of young people; linkages between prevention and sexual violence; efforts to end gender-based violence; and work in HIV in humanitarian emergencies. Additional information was also requested on the implementation of the inter-agency strategy on gender; the Action Framework on Women, Girls, Gender-equality and HIV; and the Action Framework on Universal Access for Men Who Have Sex with Men and Transgender People. UNICEF was asked how the 2010-2011 Unified Budget and Workplan increase will affect UNICEF programming on AIDS. The delegations also requested regular updates at future Executive Board sessions on follow-up to the recommendations of 2008 Global Partners Forum on Children Affected by AIDS.

265. Speakers recommended that continued attention be given to second-line treatment for PMTCT and that efforts in gender equality include the involvement of boys and men and take account of their needs.

D. Annual report on the evaluation function (agenda item 6)

266. The Director of Evaluation presented the report on the evaluation function and findings and recommendations of major evaluations (E/ICEF/2009/19 and E/ICEF/2009/19/Corr.1). The report includes a review of the implementation of the evaluation policy approved by the Executive Board at the 2008 first regular session.

267. The Director noted that considerable efforts had been made to disseminate the evaluation policy and the related Executive Directive at headquarters, regional and country levels and that a new headquarters post had been created to strengthen the evaluation function.

268. Welcoming the report, delegations recognized the commitment of UNICEF to strengthening evaluation throughout the organization and called for continued efforts in improving strategic planning for evaluation, particularly at the country level. Many delegations emphasized that programme countries needed to develop greater ownership and leadership in evaluation; underlined the importance of strengthening national capacity in evaluation and follow-up; and urged UNICEF to rely on national evaluation systems, where available.

269. Delegations underscored the importance of increased coordination between the Evaluation Office and regional offices, noting that it contributed to improved oversight as well as the sharing of lessons learned within the organization. UNICEF was also encouraged to continue improving coordination between regional offices and country offices, and between the Evaluation Office and the Office of Internal Audit.

270. Many speakers highlighted the need for adequate financial resources for evaluation, and welcomed the provision of additional resources by UNICEF for thematic and programme evaluations.

271. Several delegations stressed the need to ensure management response to all evaluations at all levels, as established in the evaluation policy. UNICEF was encouraged to ensure that the results of evaluations feed back into policy, strategy, design and implementation of programmes and activities.

272. Delegations also underscored the importance of maintaining the impartiality and independence of the Evaluation Office, which underpins the credibility and usefulness of evaluations. One delegation requested that future reports include more quantitative and analytical information on the evaluations carried out.

273. One delegation recommended that more attention be paid to children with disabilities in the context of child-friendly schools, as noted in the evaluation on that issue.

274. In response, the Director of Evaluation thanked delegations for the supportive comments on UNICEF efforts to strengthen the evaluation function. Stressing that the issue of financial resources related closely to strategic planning for evaluation, he noted that the Evaluation Office would work with the Evaluation Committee on developing guidance on human resource needs for evaluation.

275. Currently, he said, UNICEF was working on improved oversight of evaluation planning by regional offices. UNICEF would also undertake more, strategic, programmatic and thematic evaluations at the country level and continue to support country-led evaluations. He acknowledged the importance of having a systematic approach to management response and follow-up.

276. Deputy Executive Director Mr. Omar Abdi confirmed the commitment of senior management to fully implementing the evaluation policy and to achieving its objectives. He highlighted the importance of the Executive Directive on evaluation issued in March 2009 (CF/EXD/2009/004), which outlines implementation of the evaluation policy and supports the provision of adequate resources for evaluation at the various levels.

277. The Executive Board adopted decision 2009/18 (see annex).

E. Annual report on internal audit (agenda item 7)

278. The report (E/ICEF/2009/AB/L.6 and E/ICEF/2009/AB/L.6/Corr.1) was introduced by the Director of the Office of Internal Audit. The UNICEF management response (E/ICEF/2009/AB/L.7) was introduced by Deputy Executive Director Mr. Omar Abdi. Also present was the Chair of the UNICEF Audit Advisory Committee. The annual report of the Audit Advisory Committee was made available to the Executive Board.

279. In summarizing the internal audit activities of 2008, the Director noted efforts made to improve the internal audit function, particularly regarding follow-up to recommendations.

280. The Deputy Executive Director highlighted the decline in the number of high- and medium-risk observations noted in the report. In addition to taking action to implement the audit recommendations, he said that UNICEF had embarked on a wider risk management initiative that will address underlying issues in several areas, including programme management and financial controls. UNICEF placed great value on the findings of the Office of Internal Audit, which contribute to ongoing organizational efforts to improve efficiency and the capacity to achieve more results for children.

281. Delegations commended UNICEF for the quality of the annual report on internal audit and for the informative management response. UNICEF was praised for progress being made in strengthening risk management controls in governance, accountability, oversight, policy guidance, supply, and performance management.

282. Several delegations expressed some concern about the ratings and recurrent findings for programme management and financial controls. One delegation acknowledged, however, that progress had been made by country offices in implementing corrective measures as of 15 June. Another issue raised for further attention was the percentage of closed recommendations that did not have sustained follow-up.

283. One delegation recommended that UNICEF initiate further training for managers in programme management and financial controls and report on the outcome to the Executive Board. UNICEF was encouraged to continue making improvements in these areas in the field as well as in the follow-up on observations

open for more than 18 months. Another recommendation made was to give stronger support to country offices in implementing commitments of the medium-term strategic plan in order to improve performance in the field. It was acknowledged that the adoption of IPSAS and an organization-wide risk management framework were steps in the right direction.

284. A specific comment was made on table 8, "Reasons for weaknesses in medium- and high-risk observations". UNICEF was asked whether there was an ideal balance to be attained among reasons for weaknesses, and whether management needed to more closely monitor internal controls.

285. A question was also raised on what criteria UNICEF used to investigate and close a case of suspected or detected fraud, and whether UNICEF had a system in place to identify, trace and strengthen controls in this area.

286. One delegation underlined the importance of UNICEF support to national capacity-building, especially in the area of public policy. The delegation requested more information on UNICEF follow-up to the findings from Programme Performance Assessments mentioned in the report and asked whether UNICEF needed to develop a specific strategy in capacity-building in developing countries.

287. Responding to the question on table 8, the Director said that the categories of weaknesses followed an international standard for auditors and were adapted to the situation of UNICEF. No ideal balance among the reasons had been established. UNICEF was making efforts to improve its accountability and reporting structure to improve internal controls, and the audit observation provided good guidance in this respect. Regarding underlying weaknesses in control systems throughout UNICEF, sound systems of control exist but need to function more effectively. The Office of Internal Audit will assess the situation further during its review of audits for 2009 to see which areas should be highlighted in the audit plan for 2010. He added that the reopening of audit recommendations was an area that UNICEF would further review.

288. On the question of the criteria for opening and closing investigations into fraud, he said that UNICEF adhered to the approach developed by United Nations agencies and confirmed that UNICEF does not close any allegations or investigations until all the facts are established.

289. He noted the importance of the comment on capacity-building, saying that the study on Programme Performance Assessments recommended developing a strategy to support country offices in their upstream work in advocacy and national capacity-building.

290. The Deputy Executive Director added that UNICEF will take action on the recommendations from delegations. UNICEF will ensure strong follow-up on audit recommendations; address underlying causes to avoid their recurrence; and assess why recommendations are being reopened. UNICEF will also make more efforts to hold managers accountable and to establish firmer oversight functions. Finally, UNICEF will continue the Programme Performance Assessments, which he said were an encouraging pilot initiative.

F. Biennial support budget for 2010-2011 (agenda item 8); and

G. Medium-term strategic plan: planned financial estimates for the period 2009-2012 (agenda item 9)

291. Agenda items 8 and 9, which were considered together, were introduced by Deputy Executive Director Mr. Omar Abdi and presented by the Comptroller (documents E/ICEF/2009/AB/L.4 and E/ICEF/2009/AB/L.5). The Executive Board had available for review the Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed biennial support budget for 2010-2011 (E/ICEF/2009/AB/L.8). The Executive Board also had available three related documents for information: (a) Interim financial reports and statements for the year ended 31 December 2008, the first year of the biennium 2008-2009 (E/ICEF/2009/AB/L.3); (b) Report on implementation of the recommendations of the Board of Auditors for the biennium 2006-2007 (E/ICEF/2009/AB/L.10); and (c) Report on funds allocated from regular resources to cover overexpenditures for completed projects financed from other resources (E/ICEF/2009/AB/L.9).

292. The Deputy Executive Director underlined that UNICEF has continued to refine the results-based budgeting approach and its presentation, in collaboration with UNDP and UNFPA. The budget proposal is presented in a harmonized format, using 16 agreed functions and at least one common result in each function. He highlighted budget trends of UNICEF considered to be particularly positive by the Advisory Committee: (a) the reduction in the ratio of the biennial support budget to total resources, from over 20 per cent to 11 per cent in the past decade; and (b) the progressive decline of the share of regular resources in the biennial support budget.

293. The Comptroller noted that the proposed biennial support budget uses the harmonized format for cost classification agreed upon by UNDP, UNFPA and UNICEF in 1997. He advised that the UNICEF budget was developed in the contexts of the medium-term strategic plan and the global economic downturn, explaining that the total income for UNICEF in 2009 was forecast to decline by 14 per cent compared to 2008. Nevertheless, UNICEF would be able to maintain its regular resources programme expenditure by drawing on the fund balance accumulated over the last several years.

294. Delegations welcomed the progress made by UNICEF in implementing the harmonized results-based budgeting format. A number of delegations commended UNICEF for being able to maintain its level of programme expenditures, despite the global economic downturn and decreasing income projections, through the use of accumulated funds and efficiency gains.

295. In this regard, several speakers praised UNICEF for enhancing operational capacity, efficiency and transparency, with one speaker recommending that UNICEF focus on improvements in four key areas: improved accountability and effective risk management; programme excellence; operations performance; and effective resource planning and implementation. One speaker cited the importance of the research function in knowledge-generation and -brokering and welcomed the addition of a new post and the first-time allocation of regular resources to the research function.

296. Some concerns were expressed about the decline in UNICEF income, including the 14-per-cent decrease in total income for 2009 and the decrease in

funds for UNICEF programme activities outside the trust funds and financial projects over the next few years. One speaker said that UNICEF should be prepared to adjust the budget accordingly if contributions sought are not met. Concerns were expressed about the proposal to suspend the annual transfer of $30 million to the After-Service Health Insurance reserve for 2009 and 2010.

297. One delegation welcomed the decline in the ratio of regular resources funding of the biennial support budget and encouraged UNICEF to continue this trend. On the subject of cost-recovery, it was suggested that UNICEF follow the recommendation of the Advisory Committee and review the basis for apportioning support costs between regular and other resources. The decline in the support budget as a percentage of total resources was welcomed by several delegations. One delegation expressed concern about the high year-end cash balance and encouraged UNICEF to reduce the cash balance.

298. A major emphasis was placed on enhancing harmonization among UNICEF, UNDP and UNFPA regarding terminology and methodology for cost classification. UNICEF was encouraged to intensify harmonization efforts so that a common system could be developed that was agreeable to all. It was recommended that future budget plans reflect the best possible harmonization, transparency and comparability across the funds and programmes.

299. Several delegations called for the creation of a single integrated budget better linked to the strategic plan as of 2014. UNICEF was encouraged to work with UNDP and UNFPA to make incremental improvements in budget methodology for the next biennial support budget in 2012-2013. It was noted that the report of the Advisory Committee provided insights for such improvement. With a view to achieving this goal, UNICEF was requested to submit to the 2010 first regular session a roadmap highlighting the main milestones of a joint UNICEF, UNDP and UNFPA process.

300. A related suggestion was that future biennial support budgets focus more sharply on results. Rather than emphasize functions or inputs, the budget should centre on management results, supported by corresponding descriptions, and by information on costs and trends of indicators used to assess progress. A number of delegations emphasized the importance of refining performance indicators and baseline targets, and of clarifying the relation between functions and organizational units, in harmonization with UNDP and UNFPA.

301. In general, it was suggested that the financial reporting of UNICEF be more regular and allow an assessment of expenditures against the budget, in a format similar to that of the biennial support budget resource plan.

302. Delegations from programme countries and developed countries alike urged donors to increase their contributions to UNICEF. This support was essential, they said, for efforts to assist vulnerable children and women and to achieve the Millennium Development Goals. Speakers called for more support in several areas: health, including the eradication of polio; nutrition; education, including emergency education and ending gender disparities; nutrition; improving low birthweight; infant mortality; early childhood care; sanitation and hygiene education; creating a safe environment; child rights law and child protection, including halting trafficking; childhood disability; and discrimination.

303. The Executive Board approved the biennial support budget for 2010-2011 in decision 2009/20 (see annex) and the medium-term strategic plan: planned financial estimates 2009-2012 in decision 2009/21 (see annex).

H. Private fundraising: financial report and statements for the year ended 31 December 2008 (agenda item 10)

304. The Director of Private Fundraising and Partnerships presented the report.

305. Delegations emphasized the importance of private fundraising for UNICEF. They praised the advocacy and fundraising work of National Committees, who had managed to increase their contributions to UNICEF despite the economic downturn. One delegation requested that an event be held during an Executive Board session in 2010 so that more information about National Committee activities and best practices is shared. Another speaker recommended that UNICEF promote a dynamic research function as the basis for successful fundraising and advocacy. One delegation noted the decline in regular resources as a proportion of the total and asked how UNICEF plans to step up contributions to regular resources. Another delegation requested that more detailed card and product sales data be included in the financial report.

306. The Director replied that a number of initiatives were under way to maximize regular resources income, and stressed that rigorous management of operating expenses would ensure that programmes draw the most benefit from the funds raised.

307. On the question of card and product sales data, he noted that, as card sales are managed by National Committees on a consignment basis, reporting delays had impacted the ability of the Division to report detailed sales information in the financial report. This issue will be addressed as part of the business rationalization process. The Executive Board will be briefed on the process during the discussion of the Division's budget at the first regular session of 2010, and during that year will also be briefed further on the activities of National Committees.

I. Other matters (agenda item 11)

Update on plans to commemorate the twentieth anniversary of the Convention on the Rights of the Child

308. The Executive Director gave an update on UNICEF plans for the twentieth anniversary, which include issuing a special edition of *The State of the World's Children* report and a number of events in New York and around the world.

Tentative list of agenda items for the 2010 first regular session of the Executive Board

309. The Secretary of the Executive Board introduced the tentative list of agenda items for the 2010 first regular session of the Executive Board, scheduled to take place from 12 to 14 January 2010.

J. Adoption of draft decisions

310. The Executive Board adopted nine draft decisions (see annex).

K. Closing of the session (agenda item 13)

311. In her closing remarks, the Executive Director expressed her appreciation of the Executive Board's support for UNICEF budget proposals for 2010-2011. She emphasized that UNICEF had managed to project a steady and responsible course in a climate of financial downturn. The organization will aim to stay the course through efficiency gains realized from improvements in programme and business practices, and through the commendable work of its National Committees, who have redoubled their efforts in mobilizing resources. She underlined the fact that knowledge management, research, audit and evaluation are critical functions to ensure the transparency, accountability, efficiency and effectiveness of the organization. Evaluation, in particular, needs widespread support throughout UNICEF, with evaluation baselines established in all programme design. Another important trend for UNICEF was the shift in focus from projects to programmes and upstream work. Upstream work will prove critical in developing sustainable health and education for all children, for the protection of child rights, and for improved implementation of gender policies. Upstream work is especially important in middle-income countries.

312. To achieve these and other goals, better collaboration is needed with all partners, including UN agencies. UNICEF is strongly committed to UN coherence — from the global to country levels, where United Nations country teams are noticeably stronger. Unite for Children, Unite against AIDS is a particularly good example of the collaborative efforts needed. In this and other areas, UNICEF will strive to play a key leadership role for children. She concluded by noting that, while the progress made in implementing the Convention on the Rights of the Child will be rightfully celebrated this November, much more work needs to be done to protect the rights of children and to condemn intolerable practices, such as child marriage, that persist throughout the world.

313. The President of the Executive Board closed the session by emphasizing that the Executive Board had adopted key decisions that will assist in building a world fit for children. This achievement showed how much the Executive Board members were aware of their critical role, and he thanked all present for their commitment to promoting the cause of children and women.

Annex

Decisions adopted by the Executive Board in 2009

2009/1
Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

Approves a total of $32,103,455 in regular resources to fund, for 2009, the approved country programmes of the 30 countries listed below, whose regular resources planning levels, based on the modified allocation system and estimated global levels of programmable regular resources, are higher than the levels originally approved by the Executive Board.

Table
Additional regular resources (RR) 2009

(In United States dollars)

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2009 Planning level* (A)	*2009 RR balance* (B)	*Additional RR to be approved* (A-B)
West and Central Africa					
Burkina Faso	2005/P/L.3/Rev.1	2006-2010	15 149 000	13 022 000	2 127 000
Chad	2005/P/L.32/Rev.1	2006-2010	11 317 000	9 587 000	1 730 000
Ghana	2005/P/L.4/Rev.1	2006-2010	8 611 000	7 176 000	1 435 000
Guinea	2006/P/L.9/Rev.1	2007-2011	7 228 000	6 426 000	802 000
Subtotal by region					**6 094 000**
Eastern and Southern Africa					
Botswana	2007/P/L.40	2008-2009	750 000	630 000	120 000
Burundi	2008/P/L.19	2009	9 865 000	7 807 500	2 057 500
Mozambique	2006/P/L.4/Rev.1	2007-2009	16 009 000	13 341 000	2 668 000
Uganda	2005/P/L.2/Rev.1	2006-2010	21 288 000	18 965 000	2 323 000
United Republic of Tanzania	2006/P/L.37/Rev.1	2007-2010	20 748 000	18 267 000	2 481 000
Zambia	2006/P/L.38/Rev.1	2007-2010	8 559 000	8 204 000	355 000
Zimbabwe	2006/P/L.6/Rev.1	2007-2011	4 181 000	4 024 000	157 000
Subtotal by region					**10 161 500**
East Asia and Pacific					
Democratic People's Republic of Korea	2006/P/L.56/Rev.1	2007-2009	1 861 000	1 692 000	169 000
Myanmar	2005/P/L.9/Rev.1	2006-2010	16 717 000	14 795 000	1 922 000
Philippines	2004/P/L.9/Rev.1	2005-2009	3 053 000	2 775 000	278 000
Subtotal by region					**2 369 000**

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2009 Planning level* (A)	*2009 RR balance* (B)	*Additional RR to be approved* (A-B)
Central and Eastern Europe and Commonwealth of Independent States					
Armenia	2004/P/L.10/Rev.1	2005-2009	750 000	644 000	106 000
Bosnia-Herzegovina	2008/P/L.25	2009	750 000	600 000	150 000
Bulgaria	2005/P/L.15/Rev.1	2006-2009	750 000	600 000	150 000
Montenegro	2006/P/L.60/Rev.1	2007-2009	750 000	603 000	147 000
Romania	2004/P/L.15/Rev.1	2005-2009	750 000	623 000	127 000
Serbia	2004/P/L.16/Rev.1	2005-2009	750 000	637 000	113 000
The former Yugoslav Republic of Macedonia	2004/P/L.18/Rev.1	2005-2009	750 000	672 945	77 055
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	3 289 000	2 990 000	299 000
Subtotal by region					**1 169 055**
Americas and the Caribbean					
Argentina[1]	2004/P/L.6/Rev.1	2005-2009	750 000	600 000	150 000
Chile[1]	2004/P/L.6/Rev.1	2005-2009	750 000	—	750 000
Ecuador	2008/P/L.8	2009	750 000	690 300	59 700
Guatemala	2008/P/L.9	2009	846 000	801 900	44 100
Uruguay[1]	2004/P/L.6/Rev.1	2005-2009	750 000	500 000	250 000
Subtotal by region					**1 253 800**
Middle East and North Africa					
Lebanon	2008/P/L.27	2009	750 000	600 000	150 000
Subtotal by region					**150 000**
South Asia					
Afghanistan	2008/P/L.10	2009	39 417 000	30 168 900	9 248 100
Bangladesh	2005/P/L.12/Rev.1	2006-2010	22 482 000	20 824 000	1 658 000
Subtotal by region					**10 906 100**
Total					**32 103 455**

[1] As part of the proposal for the Southern Cone countries (E/ICEF/2004/P/L.6/Rev.1): Argentina, Chile and Uruguay.

First regular session
6 February 2009

2009/2
Report of the Executive Director of UNICEF to the Economic and Social Council

The Executive Board

1. *Takes note of* the report of the Executive Director of UNICEF to the Economic and Social Council (E/ICEF/2009/3);

2. *Underscores* the importance of the full implementation of General Assembly resolution 62/208 of 19 December 2007 on the triennial comprehensive policy review (TCPR) of operational activities for development of the United Nations system;

3. *Welcomes* the initiative of UNICEF in preparing the Action Plan for the TCPR, which contains a detailed road map for implementation of General Assembly resolution 62/208 by all UNICEF offices worldwide;

4. *Decides* to transmit the above-mentioned report (E/ICEF/2009/3) to the Economic and Social Council, along with a summary of the comments and guidance provided by delegations at the present session;

5. *Requests* UNICEF to include in future reports a more qualitative assessment and analysis of results achieved, progress made and difficulties encountered, as well as lessons learned;

6. *Requests* that future reports include recommendations to further improve the implementation of resolution 62/208;

7. *Requests* the Executive Director of UNICEF, in consultation with the Administrator of UNDP and the Executive Director of UNFPA, to consider ways to further improve future reports, taking into account relevant resolutions of the Economic and Social Council, including 2008/2, and the need to achieve efficiency and effectiveness in their reporting practices, and to consult with the Executive Board in order to prepare a proposal on this matter at its second regular session 2009.

First regular session
6 February 2009

2009/3
Follow-up to the evaluation of gender policy implementation

The Executive Board

1. *Reaffirms* gender equality as one of the cross-cutting strategies of the medium-term strategic plan of UNICEF;

2. *Takes note* of the Evaluation of Gender Policy Implementation in UNICEF and the management response outlined in the Follow-up to the Evaluation of Gender Policy Implementation (E/ICEF/2009/4), while expressing appreciation for the presentation of a response to all evaluation recommendations;

3. *Welcomes* the strengthening by UNICEF of its gender analysis in the results framework of the medium-term strategic plan, as well as its plan to

strengthen capacity in gender equality across all focus areas and in emergency contexts through the establishment of sector-specific guidance, the dissemination of tools and checklists and staff training;

4. *Further welcomes* the creation of a Gender Task Force, representing key divisions and all regional offices, to help guide and monitor the follow-up of UNICEF to the evaluation;

5. *Encourages* ongoing improvements in the establishment of and reporting on gender equality results in programmes, including the integration of sex-disaggregated indicators to support monitoring of implementation;

6. *Urges* continued effort in the area of leadership to improve the integration of gender equality in programming, including in the establishment of institutional and individual accountability mechanisms in programmes, management and human resources systems;

7. *Encourages* UNICEF to clarify resource requirements and sources to achieve greater support and expertise, including at regional and country levels;

8. *Requests* UNICEF to consult the Executive Board when updating the gender equality policy and to clarify expected results for effectiveness and impact;

9. *Requests* UNICEF to measure progress in implementation of the management response and to report on progress annually to the Executive Board beginning at the annual session 2010, while taking into account the provisions of the present decision.

First regular session
6 February 2009

2009/4
UNICEF financial report and the audited financial statements for the biennium ended 31 December 2007 and the report of the Board of Auditors

The Executive Board

1. *Takes note* of the report of the Board of Auditors (A/63/5/Add.2) (A/63/5/Add.2/Corr.1), the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations funds and programmes for the financial period ended 31 December 2007 (A/63/327/Add.1), the report of the Advisory Committee on Administrative and Budgetary Questions (A63/474), and the resolution of the General Assembly approving the recommendations and conclusions of the Board of Auditors (A/63/246);

2. *Welcomes* the unqualified opinion of the Board of Auditors on the UNICEF financial statements;

3. *Notes* that 14 recommendations of the Board of Auditors for the biennium ended 2005 are yet to be fully implemented;

4. *Takes note* of the 42 recommendations of the Board of Auditors for the biennium ended 31 December 2007 and, in this regard, takes note with appreciation

the progress made by UNICEF in their implementation, and of the specific efforts made by management to improve transparency and to promote managerial accountability and ownership in dealing with audit recommendations;

5. *Requests* the Executive Director of UNICEF to build on progress achieved and to continue to implement the recommendations of the Board of Auditors in a timely way, and *requests* UNICEF to provide the Executive Board with a report at its second regular session of 2009 including an overview of the strategic implications of the recommendations for the management and strategy of UNICEF, as well as an update on the implementation of the main recommendations;

6. *Expresses concern* about the increase in total year-end unexpended funds for programme activities, partially with regard to regular resources, and *requests* UNICEF to provide the Executive Board with a report, including recommendations, at the second regular session of 2009 on efforts undertaken to address this issue, including on:

(a) The barriers at headquarters and country level to expending funds; and ways to expedite expenditures, taking into account good practices by other funds and programmes;

(b) Information on the profile of receipt of resources during the biennium 2006-2007;

7. *Further requests* UNICEF to include in the Annual Report of the Executive Director, on a biennial basis, a summary of financial results per biennium versus those originally budgeted for;

8. *Takes note* of the steps taken by UNICEF since 2003 to fund the end-of-service liabilities;

9. *Takes note with appreciation* the steps taken by the Executive Director to work with the United Nations Development Programme, the United Nations Population Fund and other agencies to standardize their financial management in the context of the transition to International Public Sector Accounting Standards-based accounting, and *requests* to be informed on the progress of this work.

First regular session
6 February 2009

2009/5
Follow-up to General Assembly resolution 63/232 of 19 December 2008 on operational activities for development of the United Nations system: extension of the UNICEF medium-term strategic plan

The Executive Board

Recalling its decision 2008/14 to extend the current medium-term strategic plan (MTSP) by two years, until the end of 2011,

Recalling General Assembly resolution 63/232 of 19 December 2008, changing the comprehensive policy review of operational activities from a triennial to a quadrennial cycle, urging the funds and programmes to align their strategic

planning cycles with the quadrennial comprehensive policy review of operational activities for development of the United Nations system, and the intention to hold the next comprehensive policy review in 2012,

1. *Decides* to further extend the MTSP by two years, until the end of 2013;

2. *Requests* UNICEF to prepare its next strategic plan, to start in 2014, taking into account the recommendations of the next comprehensive policy review that will be held in 2012 and the end-of-cycle review of the current MTSP.

First regular session
6 February 2009

2009/6
Private Fundraising: 2009 work plan and proposed budget

A. Private Fundraising and Partnerships budgeted expenditures for the 2009 season

The Executive Board

1. *Approves* for the fiscal year 2009 (1 January to 31 December) budgeted expenditures of $121.9 million as detailed below and summarized in column II of table 7 to document E/ICEF/2009/AB/L.1:

	(In millions of United States dollars)
Commissions — field offices	1.5
Cost of goods delivered	30.7
Operating expenses — marketing	42.4
Operating expenses — support services	26.8
Investment funds	20.5
Total expenditures, consolidated	**121.9**

2. *Authorizes* UNICEF:

(a) To incur expenditures, as summarized in column II of table 7 to document E/ICEF/2009/AB/L.1, and to increase expenditures, up to the level indicated in column III of the same table, should the apparent proceeds from fundraising or card and gift sales increase to the levels indicated in column III; and accordingly, to reduce expenditures below the level indicated in column II, to the extent necessary, should the net proceeds decrease;

(b) To redeploy resources among the various budget lines (as detailed in paragraph 1 above), up to a maximum of 10 per cent of the amounts approved;

(c) To spend an additional amount between Executive Board sessions, when necessary, up to the amount caused by currency fluctuations, to implement the 2009 approved work plan.

B. Budgeted income for the 2009 season

The Executive Board

Notes that for the period 1 January to 31 December 2009, Private Fundraising and Partnerships net proceeds are budgeted at $471.3 million (regular resources), as shown in column II of table 7 in document E/ICEF/2009/AB/L.1.

C. Policy issues

The Executive Board

1. *Renews* investment funds, with $20.5 million established for 2009;

2. *Authorizes* UNICEF to incur expenditures in the 2009 fiscal period related to the cost of goods delivered (production and purchase of raw materials, cards and other products) for the 2009 fiscal year, up to $30.7 million, as indicated in the Private Fundraising and Partnerships medium-term plan (see table 6 of document E/ICEF/2009/AB/L.1);

3. *Approves* an interim one-month allocation for January 2010 in the amount of $12 million, to be absorbed in the annual PFP budget for 2010.

D. PFP medium-term plan

The Executive Board

Approves the Private Fundraising and Partnerships medium-term plan, as reflected in table 6 to document E/ICEF/2009/AB/L.1.

First regular session
6 February 2009

2009/7
Annual report of the Executive Director: progress and achievements against the medium-term strategic plan

The Executive Board

1. *Takes note* of the "Annual report of the Executive Director: progress and achievements against the medium-term strategic plan" (E/ICEF/2009/9 and E/ICEF/2009/9/Corr.1) and the accompanying data companion;

2. *Welcomes* the continued progress made by UNICEF in strengthening the strategic focus and partnerships to support accelerated national and international efforts to achieve the Millennium Development Goals and other national and internationally agreed goals for the well-being of children;

3. *Recognizes* that many countries still face challenges across the five focus areas, and in this regard *urges* UNICEF to continue to strengthen its support to these countries, in particular in developing national capacities, with a view to tackling the remaining challenges;

4. *Recognizes* the importance of mainstreaming gender equality as reflected in the triennial comprehensive policy review of operational activities for development of the United Nations system (General Assembly resolution 62/208 of 19 December 2007) and in the strategic plan of UNICEF, 2006-2013, and *calls on* UNICEF to continue to improve performance on this cross-cutting issue;

5. *Urges* UNICEF to strengthen the Executive Director's annual report, starting in 2010, to integrate information more consistently on the effectiveness of the contributions of UNICEF to the development outcomes across the focus areas of the medium-term strategic plan; and in this regard, *calls on* UNICEF to provide more in-depth analysis of the challenges and opportunities of implementation of the medium-term strategic plan;

6. *Requests* the Executive Director to include in future annual reports: (a) information on challenges to the implementation of the medium-term strategic plan and show how UNICEF plans to address those challenges; (b) information on the consequences and remedial action foreseen to achieve the agreed objectives; (c) additional information on the contribution of UNICEF for the implementation of the management and accountability framework of the United Nations development and resident coordinator system, including the functional firewall of the resident coordinator system; and (d) a summary table listing project evaluations and outcome evaluations conducted in the previous year;

7. *Takes note* of the briefing by UNICEF on the implementation of the International Public Sector Accounting Standards (IPSAS) and *requests* the Executive Director to commit, as a matter of priority, to adopting IPSAS no later than 2012 and to submitting to the Executive Board the IPSAS-compliant interim financial statements for the year 2012 at the second regular session 2013;

8. *Also requests* the Executive Director to make the IPSAS implementation plan of UNICEF available on its website and to update the Executive Board on a regular basis until the second regular session 2013;

9. *Calls on* UNICEF to continue to improve performance across the Management Performance indicators and *notes with concern* that the proportion of recruitment of regular posts completed within 90 days was reduced further in 2008;

10. *Requests* the Executive Director to submit future annual reports to the Executive Board starting in 2010 for action.

Annual session
10 June 2009

2009/8
Internal audit and oversight

The Executive Board

i. Report on the UNICEF Accountability System

1. *Notes* with appreciation the efforts of UNICEF to strengthen management, accountability, oversight and transparency in a harmonized and standardized way;

2. *Takes note* of the report on the UNICEF accountability system (E/ICEF/2009/15) and approves the accountability system of UNICEF contained therein, subject to the provisions of this decision;

3. *Welcomes* the integration of existing oversight mechanisms, risk management and internal controls of UNICEF within the accountability system;

4. *Underscores* the importance of enhanced results-based management for the accountability of UNICEF to States Members of the United Nations;

5. *Supports* the plan of UNICEF management to develop a comprehensive assessment framework to measure progress in the accountability system in an integrated and holistic manner, and in this regard encourages UNICEF to consult with, inter alia, the United Nations Development Programme, the United Nations Population Fund, and the United Nations Office for Project Services on their experiences and to keep members of the Executive Board informed of developments;

6. *Encourages* UNICEF to continue to assess and improve the effectiveness of the accountability system, including by taking into account the ongoing organizational improvement initiatives, developing practical guidance and tools, and by implementing internal reviews of management practices, functions, roles and responsibilities of offices at all levels, with a view to further enhancement of the system, and to keep the Executive Board informed;

7. *Underscores* the importance of Executive Board oversight and *recognizes* that nothing in the above-mentioned report should restrict the authority of the Executive Board, as set out in its Rules of Procedure;

ii. Disclosure of Internal Audit Reports

8. *Recalls* that UNICEF internal audit reports are internal management tools and are confidential documents;

9. *Decides*, after taking into consideration the views expressed by the members of the Executive Board, that the Executive Director of UNICEF may make UNICEF internal audit reports available to Member States in the context of their overall responsibility for review in accordance with the relevant provisions stipulated in document E/ICEF/2009/15 and the procedures outlined below, which will not be applied retroactively:

(a) *Requests* for access to UNICEF internal audit reports are to be made in writing and should be specific as to the UNICEF internal audit report, the reason and purpose for the request, and an affirmation to adhere to the procedures of disclosure, including that related to confidentiality;

(b) *Having considered and determined* that the written request is consistent with this decision and with the procedures of disclosure, the Executive Director will, prior to disclosure, immediately inform the Executive Board and provide a copy of the request to the Executive Board and, where the UNICEF internal audit report in question contains findings related to a specific Member State, to the host Government of that Member State and provide the concerned Government with adequate time to review and comment on the report;

(c) The Executive Director will also make the requested UNICEF internal audit report available for review to the requesting Member State and in making the report available shall exercise the greatest discretion and protect the legitimate rights of programme countries.

10. *Reaffirms* that information contained in UNICEF internal audit reports shall be kept confidential by any Member State to which they are made available for review;

11. *Further decides* that should the Executive Director of UNICEF decide to make a UNICEF internal audit report available for review by a Member State, such report (a) shall be made available on a voluntary basis without prejudice to the privileges and immunities of the United Nations, including its subsidiary organs, and (b) shall be made available for reading at the Office of Internal Audit and no copies shall be made;

12. *Notes* that, notwithstanding the operation of paragraph 4 (c) of this decision, where information contained in a UNICEF internal audit report is deemed by the Executive Director of UNICEF to be particularly sensitive (relating inter alia to third parties or a country, government or administration); or as compromising to a pending action; or as being likely to endanger the safety or security of any individual, violate his or her rights or invade his or her privacy, such UNICEF internal audit report may be redacted or withheld in its entirety at the discretion of the Office of Internal Audit;

13. *Requests* the Executive Director of UNICEF to include in the annual report of the Executive Director to the Executive Board, starting in 2010, a report on the implementation of this decision, including, inter alia, the number of requests to make UNICEF internal audit reports available; the outcomes of those requests; the conclusions of reviews by the Audit Advisory Committee of the implementation of this decision, including audit information redacted or withheld from disclosure; the number of internal audit reports disclosed and their titles, and confirmation of adherence to the principle of confidentiality for audit information disclosed in accordance with this decision.

Annual session
10 June 2009

2009/9
UNICEF strategic framework for partnerships and collaborative relationships

The Executive Board

1. *Welcomes* the continued engagement of UNICEF in partnerships and collaborative relationships, which are critical to deliver results for children and to realize their rights;

2. *Reaffirms* the medium-term strategic plan as the guiding framework for all areas of UNICEF programming;

3. *Endorses* the "UNICEF strategic framework for partnerships and collaborative relationships", presented in document E/ICEF/2009/10, as the strategic framework for the engagement of UNICEF in partnerships and collaborative relationships to achieve results for children;

4. *Recalls* the Ending Child Hunger and Undernutrition Initiative (ECHUI) and Executive Board decision 2007/1, as the starting point for the discussion on the strategic framework for partnerships and collaborative relationships, and *takes note* that the partnership approach of ECHUI, since renamed Renewed Efforts Against Child Hunger (REACH), aimed to forge strong alliances among national Governments, international agencies, the private sector and other sectors of civil society;

5. *Recognizes* that the medium-term strategic plan, including national ownership and best practices for development results, forms the basis for the implementation of the framework for partnerships and collaborative relationships, including, inter alia, national Governments;

6. *Recognizes* the significant role played by the National Committees for UNICEF in collaboration with a variety of partners for fund-raising in support of UNICEF activities in programme countries and for advocacy in each respective country for the full implementation of the Convention on the Rights of the Child and the Convention on the Elimination of All Forms of Discrimination against Women;

7. *Underlines* the importance of clear guidelines for the different modes of engagement, and *recognizes* the intention of UNICEF to create tools and guidance for development and management for its partnerships and collaborative relationships;

8. *Stresses* the importance of continued adequate monitoring and evaluation mechanisms as critical for a more strategic approach to partnerships, as well as for the necessary protection of the UNICEF mission and reputation, and *encourages* partners to be involved in these processes;

9. *Asks* UNICEF to take into account lessons learned in implementation for a reviewed version of the strategic framework, to be presented to the Executive Board in 2012, and this occasion should be used to widen the focus of the strategic framework to all relevant actors, including multilateral organizations.

Annual session
10 June 2009

2009/10
Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

Regions/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009/*
Eastern and Southern Africa				
Botswana	2010-2014	3 750 000	15 000 000	P/L.2
Burundi	2010-2014	49 325 000	50 000 000	P/L.3
Latin America and the Caribbean				
Ecuador	2010-2014	3 750 000	16 250 000	P/L.4 and Corr.1

Regions/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009*
Central and Eastern Europe and the Commonwealth of Independent States				
Armenia	2010-2015	4 500 000	4 200 000	P/L.5
Bosnia and Herzegovina	2010-2014	3 750 000	18 146 000	P/L.6
Bulgaria	2010-2012	2 250 000	6 000 000	P/L.7
Kazakhstan	2010-2015	5 322 000	4 540 000	P/L.8
Montenegro	2010-2011	1 500 000	1 500 000	P/L.9
Romania	2010-2012	2 250 000	7 700 000	P/L.10
Tajikistan	2010-2015	12 012 000	16 000 000	P/L.11
The former Yugoslav Republic of Macedonia	2010-2015	4 500 000	12 000 000	P/L.12
Turkmenistan	2010-2015	5 058 000	7 160 000	P/L.13
Uzbekistan	2010-2015	19 734 000	22 500 000	P/L.14
South Asia				
Afghanistan	2010-2013	157 668 000	243 536 000	P/L.15
Middle East and North Africa				
Gulf Area subregional programme funded from other resources	2010-2012		9 000 000	P/L.16
Lebanon	2010-2014	3 750 000	7 500 000	P/L.17

Annual session
10 June 2009

2009/11
Harmonization and simplification of the approval procedure for extensions of ongoing country programmes

The Executive Board

1. *Welcomes* the continued commitment of UNICEF to enhance the relevance, effectiveness, efficiency, accountability and credibility of the United Nations development system;

2. *Decides to adopt* the following modified procedure for the approval of extensions to ongoing country programmes, as agreed with national authorities, in cases where significant changes are not made to the approved goals and strategies of cooperation:

(a) An extension of one year for any ongoing country programme may be approved by the Executive Director, who will inform the Executive Board of such approval and the reasons for each extension; and any further consecutive proposed extension of a country programme by one year will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document, including the reasons for the proposal;

(b) An extension of two years for any ongoing country programme will be submitted by the Executive Director for approval by the Executive Board on the basis of a short proposal document including the reasons for the proposal.

Annual session
10 June 2009

2009/12
Recommendation for approval of additional other resources for approved country programmes

The Executive Board

1. *Approves* a total of $416,819,500 in other resources for approved country programmes for the 29 countries listed in the table of document E/ICEF/2009/P/L.18, below, for the remaining periods of these programmes, subject to the availability of other resources contributions;

Proposed increases to other resources (OR) ceilings for approved country programmes for 2009

(In United States dollars)

Region/country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling* (A)	*OR allotments to date*	*Additional OR to be approved* (B)	*Total OR ceiling* (A+B)
Eastern and Southern Africa						
Madagascar	2007/P/L.37	2008-2011	35 200 000	18 930 123	22 000 000	57 200 000
Mozambique	2006/P/L.4/Rev.1	2007-2009	86 000 000	89 156 567	35 000 000	121 000 000
Somalia	2007/P/L.39	2008-2009	60 000 000	44 883 554	23 489 000	83 489 000
South Africa	2006/P/L.36	2007-2010	28 000 000	31 058 012	24 000 000	52 000 000
Swaziland	2005/P/L.30 and 2005/P/L.30/Corr.1	2006-2010	36 250 000	20 534 211	11 300 000	47 550 000
Uganda	2005/P/L.2	2006-2009	50 000 000	45 175 318	10 000 000	60 000 000
					125 789 000	
West and Central Africa						
Chad	2005/P/L.32	2006-2010	30 000 000	28 827 556	18 600 000	48 600 000
Ghana	2005/P/L.4	2006-2010	82 400 000	70 999 046	27 600 000	110 000 000
Gambia	2006/P/L.40	2007-2011	8 400 000	5 279 386	2 700 000	11 100 000
Guinea	2006/P/L.9	2007-2011	27 200 000	13 210 847	13 500 000	40 700 000
Liberia	2007/P/L.42	2008-2012	37 500 000	22 752 493	60 000 000	97 500 000
Sierra Leone	2007/P/L.9	2008-2010	36 000 000	22 183 023	6 000 000	42 000 000
					128 400 000	

Region/country	*Document E/ICEF/*	*Programme duration*	*Approved OR ceiling* (A)	*OR allotments to date*	*Additional OR to be approved* (B)	*Total OR ceiling* (A+B)
The Americas and the Caribbean						
Argentina	2004/P/L.6	2005-2009	16 000 000	16 284 496	1 000 000	17 000 000
El Salvador	2006/P/L.46	2007-2011	6 520 000	4 132 921	4 300 000	10 820 000
Guatemala	2008/P/L.9	2009-2009	4 619 500	3 158 782	2 680 500	7 300 000
Panama	2006/P/L.49	2007-2011	3 200 000	1 497 140	1 100 000	4 300 000
					9 080 500	
Central and Eastern Europe and the Commonwealth of Independent States						
Albania	2005/P/L.13	2006-2010	16 500 000	13 922 829	5 500 000	22 000 000
Bosnia and Herzegovina	2008/P/L.25	2009-2009	3 500 000	4 741 232	7 000 000	10 500 000
Bulgaria	2005/P/L.15	2006-2009	2 500 000	2 601 320	2 000 000	4 500 000
Georgia	2005/P/L.16	2006-2010	10 000 000	10 744 004	6 000 000	16 000 000
Kyrgyzstan	2004/P/L.14	2005-2010	6 000 000	4 866 569	2 000 000	8 000 000
Uzbekistan	2004/P/L.20/Rev.1	2005-2009	15 060 000	14 791 238	2 500 000	17 560 000
					25 000 000	
East Asia and Pacific						
Cambodia	2005/P/L.7	2006-2010	73 910 000	68 538 964	7 450 000	81 360 000
Indonesia	2005/P/L.35	2006-2010	150 000 000	136 491 918	34 800 000	184 800 000
Lao People's Democratic Republic	2006/P/L.57	2007-2011	30 340 000	27 838 932	18 500 000	48 840 000
					60 750 000	
South Asia						
Bangladesh	2005/P/L.12/Rev.1	2006-2010	210 000 000	179 766 884	55 000 000	265 000 000
					55 000 000	
Middle East and North Africa						
Lebanon	2008/P/L.27	2009-2009	2 000 000	2 874 158	1 500 000	3 500 000
Syrian Arab Republic	2006/P/L.24	2007-2011	2 450 000	1 850 444	1 550 000	4 000 000
Yemen	2006/P/L.10	2007-2011	28 250 000	12 841 824	9 750 000	38 000 000
					12 800 000	
Total Increase					**416 819 500**	

2. *Decides* to delegate authority to increase other resources ceilings for approved country programmes in the future to the Executive Director and requests the Executive Director to inform the Executive Board on an annual basis.

Annual session
10 June 2009

2009/13
Proposed programme of work for the Executive Board sessions in 2010

The Executive Board

Adopts the proposed programme of work for Executive Board sessions in 2010, as a flexible framework, subject to revisions as appropriate in the course of the year.

Second regular session
16 September 2009

2009/14
Draft country programme documents

The Executive Board

Approves the aggregate indicative budget for the following country programmes of cooperation:

Region/country	*Period*	*Regular resources*	*Other resources*	*Document E/ICEF/2009*
Eastern and Southern Africa				
Uganda	2010-2014	106 440 000	134 890 295	P/L.27
The Americas and the Caribbean				
Argentina	2010-2014	3 750 000	36 250 000	P/L.28
Guatemala	2010-2014	4 230 000	30 000 000	P/L.29

Second regular session
16 September 2009

2009/15
Extensions of ongoing country programmes

The Executive Board

1. *Takes note* of the one-year extensions of the country and area programmes approved by the Executive Director, as indicated in table 1, for Azerbaijan, Chile, the Democratic People's Republic of Korea, the Islamic Republic of Iran, Palestinian children and women, Serbia, Somalia and Uruguay;

2. *Approves* the two-year extensions for the Philippines and Mozambique, as presented in table 2.

Second regular session
16 September 2009

2009/16
Advocacy, programme development and intercountry programmes

Programme budget estimates for the 2010-2011 biennium

The Executive Board

Decides:

(a) To approve a regular resources programme budget of $31,450,000 for advocacy and programme development during the 2010-2011 biennium for headquarters and regional offices, as per the following details:

(In thousands of United States dollars)

Headquarters	
Programmes	4 400
Policy and Practice	3 650
Office of Emergency Programmes	1 050
Communication	7 200
Evaluation Office	2 200
Public Alliances and Resource Mobilization Office (New York, Brussels and Tokyo)	100
Private Fundraising and Partnerships (Geneva and New York)	600
Executive Office	600
Office of Research	1 800
Supply	1 000
Subtotal	**22 600**
Regional offices	
Eastern and Southern Africa	1 500
West and Central Africa	1 500
Americas and the Caribbean	950
East Asia and the Pacific	1 500
South Asia	950
Middle East and North Africa	950
Central and Eastern Europe and the Commonwealth of Independent States	1 500
Subtotal	**8 850**
Total	**31 450**

(b) That a programme budget ceiling of $496,225,000 for other resources is approved for the 2010-2011 biennium, subject to the availability of specific-purpose contributions, as follows:

(In thousands of United States dollars)

Headquarters	164 400
Regional offices	171 825
Intercountry programmes	160 000
Total	**496 225**

(c) If necessary, other resources in excess of indicated amounts for specific programme areas and regions can be received, provided that the total amount of funds received is within the approved limit.

Second regular session
16 September 2009

2009/17
Recommendation for approval of additional regular resources for approved country programmes

The Executive Board

1. *Recalls* that regular resources planning levels for country programmes are established on the basis of the planned financial estimates approved by the Executive Board on an annual basis, taking into account the latest projections of income and expenditures, and using the modified system for allocation of regular resources for programmes endorsed by the Executive Board (Executive Board decisions 1997/18 and 2008/15);

2. *Recalls* that regular resources planning levels are posted on the UNICEF Executive Board website;

3. *Approves* a total of $186,303,485 in regular resources to fund, for 2010, the approved country programmes of the 29 countries (shown in the table to document E/ICEF/2009/P/L.30) whose regular resources planning levels, based on the modified allocation system and estimated global levels of regular resources available for programmes, are higher than the levels originally approved by the Executive Board.

Table
Additional regular resources (RR) 2010*

(In United States dollars)

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2010 Planning level (A)*	*2010 RR Balance (B)*	*Additional RR to be approved (A-B)*
West and Central Africa					
Burkina Faso	2005/P/L.3/Rev.1	2006-2010	15 149 000	—	15 149 000
Cape Verde	2005/P/L.31/Add.1	2006-2010	750 000	692 673	57 327

* 2010 planning levels (column A) are indicative figures based on "Programme Planning Levels for Regular Resources 2009".

Region/country	*Document E/ICEF*	*Approved programme duration*	*2010 Planning level* (A)	*2010 RR Balance* (B)	*Additional RR to be approved* (A-B)
Central African Republic	2006/P/L.39	2007-2011	3 863 000	1 402 000	2 461 000
Chad	2005/P/L.32/Rev.1	2006-2010	11 317 000	—	11 317 000
Ghana	2005/P/L.4/Rev.1	2006-2010	8 611 000	—	8 611 000
Guinea	2006/P/L.9/Rev.1	2007-2011	7 228 000	—	7 228 000
Mauritania	2008/P/L.22	2009-2010	1 804 000	1 443 200	360 800
Senegal	2006/P/L.41	2007-2011	5 346 000	1 640 000	3 706 000
Sierra Leone	2007/P/L.9	2008-2010	8 643 000	3 080 000	5 563 000
Subtotal by region					**54 453 127**
Eastern and Southern Africa					
Ethiopia	2006/P/L.2	2007-2011	40 053 000	1 102 075	38 950 925
Namibia	2005/P/L.1/Corr.1	2006-2010	750 000	514 759	235 241
Swaziland	2005/P/L.30/Corr.1	2006-2010	751 000	676 000	75 000
United Republic of Tanzania	2006/P/L.37/Rev.1	2007-2010	20 748 000	—	20 748 000
Zambia	2006/P/L.38/Rev.1	2007-2010	8 559 000	—	8 559 000
Zimbabwe	2006/P/L.6/Rev.1	2007-2011	4 681 000	406 636	4 274 364
Subtotal by region					**72 842 530**
East Asia and Pacific					
Cambodia	2005/P/L.7	2006-2010	6 506 000	—	6 506 000
Indonesia	2005/P/L.35	2006-2010	5 539 000	4 942 000	597 000
Malaysia	2007/P/L.16	2008-2010	750 000	250 000	500 000
Myanmar	2005/P/L.9/Rev.1	2006-2010	16 717 000	8 538	16 708 462
Subtotal by region					**24 311 462**
Central and Eastern Europe and Commonwealth of Independent States					
Albania	2005/P/L.13	2006-2010	750 000	596 034	153 966
Belarus	2005/P/L.14/Corr.1	2006-2010	750 000	531 000	219 000
Georgia	2005/P/L.16	2006-2010	750 000	480 000	270 000
Kyrgyzstan	2004/P/L.14	2005-2010	920 000	469 000	451 000
Subtotal by region					**1 093 966**
Americas and the Caribbean					
Guyana	2005/P/L.34	2006-2010	750 000	552 000	198 000
Panama	2006/P/L.49	2007-2011	750 000	450 000	300 000
Subtotal by region					**498 000**

Region/country	*Document E/ICEF/*	*Approved programme duration*	*2010 Planning level* (A)	*2010 RR Balance* (B)	*Additional RR to be approved* (A-B)
Middle East and North Africa					
Yemen	2006/P/L.26	2007-2011	7 153 000	3 019 000	4 134 000
Subtotal by region					**4 134 000**
South Asia					
Bangladesh	2005/P/L.12	2006-2010	22 482 000	74 600	22 407 400
Nepal	2007/P/L.52	2008-2010	6 832 000	6 644 000	188 000
Pakistan	2008/P/L.11	2009-2010	17 529 000	11 154 000	6 375 000
Subtotal by region					**28 970 400**
Total					**186 303 485**

Second regular session
16 September 2009

2009/18
Annual report on the evaluation function and major evaluations in UNICEF

The Executive Board

1. *Recalls* that the mandate of the evaluation function is to evaluate the effectiveness and efficiency of UNICEF programmes and results (paragraph 1 of decision 2008/22) and thereby the level of implementation of the medium-term strategic plan;

2. *Takes note* of the annual report on the evaluation function and major evaluations in UNICEF (E/ICEF/2009/19);

3. *Emphasizes* that programme countries should have greater ownership and leadership in the evaluation of all forms of assistance, *underlines* the importance of increasing the participation of national counterparts and strengthening national capacity in the evaluation and follow-up of UNICEF country programmes, and encourages UNICEF to use national evaluation systems, where available, to continue to incorporate capacity-building mechanisms into programme design and implementation and to ensure that evaluations are responsive to national demand;

4. *Calls upon* UNICEF to continue to conduct evaluations of operations at the country level in close consultation with national Governments, and to assist Governments in the development of national evaluation capacities;

5. *Calls upon* UNICEF to better define the relationship between the Evaluation Office and the Regional Offices;

6. *Requests* UNICEF to safeguard the quality, impartiality and independence of the evaluation function and evaluations performed in UNICEF;

7. *Requests* UNICEF to continue to review the funding of evaluation and allocate sufficient resources for project, programme and thematic evaluations;

8. *Urges* UNICEF to take swift action in order to roll out guidelines, training and tools, with the purpose of improving management response, which has been observed as a weakness by the Office of Internal Audit;

9. *Requests* UNICEF to report back to the Executive Board, in its annual report on the evaluation function at the second regular session in 2010, on measures taken to address these findings as well as additional steps to further improve the evaluation function;

10. *Notes* that prioritization of evaluations and research activities at field level remains a weakness of UNICEF, and, in this regard, *recalls* decision 2008/22 and *requests* UNICEF to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on concrete steps taken to address this issue;

11. *Notes* with concern the weakness of UNICEF in fulfilling the mandate given by the evaluation policy to ensure that all evaluations have management responses, and, in this regard, *requests* UNICEF to take concrete steps to address this issue and to report back to the Executive Board in its annual report on the evaluation function at the second regular session in 2010 on this matter;

12. *Requests* that UNICEF include for information in its annual report on the evaluation function, starting at the second regular session in 2010, a description of the major planned corporate and thematic evaluations for the subsequent year;

13. *Urges* UNICEF to include in its annual report on the evaluation function, starting at the second regular session in 2010, information on the number of management responses in comparison with conducted evaluations as well as the number of evaluations disaggregated by the type of evaluation, by regions/countries, by themes and by sources of funding.

Second regular session
16 September 2009

2009/19
Annual report on internal audit

The Executive Board

1. *Takes note* of the annual report to the Executive Board on internal audit activities in 2008 (E/ICEF/2009/AB/L.6) and the UNICEF management response to the annual report of the Office of Internal Audit for 2008 (E/ICEF/2009/AB/L.7);

2. *Welcomes* the decrease in the number of risk observations in country offices between 2005 and 2008 and the decrease in the percentage of country offices with unsatisfactory ratings for cash transfers to implementing partners and supply assistance in 2008, due in part to a general strengthening of risk management in UNICEF;

3. *Notes* with concern that 33 per cent of the previously implemented recommendations were not sustained, opening the organization to serious risks, mainly in the areas of programme management, cash transfer or supply assistance;

4. *Requests* that UNICEF management as a matter of urgency address the follow-up and implementation of internal audit observations and audit recommendations, especially in high-risk areas, taking into account, as appropriate, the analysis of underlying causes contained in the report;

5. *Calls upon* UNICEF management to address systemic weaknesses within the organization, particularly in the areas of financial controls, programme management, cash transfers, and procurement and asset management, where unsatisfactory ratings are high;

6. *Requests* UNICEF management to report in 2010 on progress in implementing improvement initiatives to strengthen risk management and controls in its governance, accountabilities, oversight, guidance, support and performance in response to the results from the headquarters, thematic and system audits completed in 2008, in conjunction with the annual report on internal audit at the second regular session;

7. *Calls upon* UNICEF to present its management response to the annual report on internal audit as an official document for consideration by the Executive Board.

Second regular session
16 September 2009

2009/20
Biennial support budget for 2010-2011

The Executive Board

1. *Takes note* of the functions, management results, indicators and resource requirements in the report on the biennial support budget as contained in document E/ICEF/2009/AB/L.4, including the outcome of the midterm review of the medium-term strategic plan (E/ICEF/2008/19);

2. *Takes note* of the recommendations of the Advisory Committee on Administrative and Budgetary Questions, as contained in document E/ICEF/2009/AB/L.8;

3. *Requests* UNICEF to further improve the indicators of the biennial support budget, 2010-2011, in order to make them more specific and measurable, and, in that regard, to revise and improve relevant indicators by the first regular session 2010, through the submission, for information, of an update of the results matrix;

4. *Approves* gross resources in the amount of $975.0 million representing the total biennial support budget for 2010-2011 and notes that the income estimates of $246.6 million will be used to offset the gross appropriation, resulting in an estimated "net" appropriation of $728.4 million;

5. *Resolves* that the appropriated amount be used to achieve the results specified in the functions as presented in document E/ICEF/2009/AB/L.4;

6. *Approves* the amount of $31.2 million from regular resources for covering the United Nations-mandated centrally shared security costs and business continuity, and *approves* an extension to the time period available for expenditure of

the funds allocated for additional United Nations-mandated security measures for UNICEF personnel and premises (Executive Board decision 2008/21) from the 2008-2009 biennium to the 2010-2011 biennium;

7. *Requests* the Executive Director to continue to improve the method of budgeting in collaboration with the United Nations Development Programme (UNDP) and the United Nations Population Fund (UNFPA), with a view to presentation by each organization of a single, integrated budget that includes all the budgetary categories of UNICEF to complement the next strategic plan and, in that regard, *requests* a joint preliminary briefing note on steps taken and progress achieved at the second regular session 2011, and a joint report at the annual session 2012;

8. *Also requests* the Executive Director to collaborate with UNDP and UNFPA towards greater harmonization in the UNICEF biennial support budget, 2012-2013, and, at the second regular session 2010, to submit a joint report on:

(a) improved results focus and enhanced linkages with the management results of the strategic plan; and

(b) further harmonized budget methodologies, including the attribution of costs between programme and support budgets, and determine a common method for the treatment of similar cost items across and within respective budgets and funding frameworks, taking into account the differences in the business models of UNDP, UNFPA and UNICEF;

9. *Further requests* the Executive Director to improve the UNICEF biennial support budget, 2012-2013, as a step towards a single, integrated budget for UNICEF, by:

(a) improving the linkages between resources and results;

(b) providing summary explanations of any proposed budgetary changes and their attribution to volume and to nominal and statutory changes; and

(c) providing information on cost recovery by describing how projected cost recoveries from extrabudgetary resources are calculated, including updated information on UNICEF variable indirect costs to allow for appropriate analysis of the cost-recovery rate;

10. *Stresses* the need to provide information on actual financial performance in the reporting on the annual financial review in a format similar to that of the resource plan in the biennial support budget;

11. *Emphasizes* the need for consultation with Executive Board members in making improvements to the UNICEF biennial support budget, 2012-2013, and to the single, integrated budget for each organization beginning in 2014, and, in that regard, *requests* UNICEF, in collaboration with UNDP and UNFPA, to present, for information, a note outlining a 'road map' to achieve the objectives outlined in the present decision at the first regular session 2010.

Second regular session
16 September 2009

2009/21
Medium-term strategic plan: planned financial estimates 2009-2012

The Executive Board

1. *Takes note* of the planned financial estimates for 2009-2012 as contained in documents E/ICEF/2009/AB/L.5 as a flexible framework for supporting UNICEF programmes;

2. *Approves* the framework of planned financial estimates for 2009-2012 and *approves* the preparation of programme expenditure submissions to the Executive Board of up to $798 million from regular resources in 2010, subject to the availability of resources and the continued validity of these planned financial estimates;

3. *Approves* the suspension of the annual transfer of $30 million to the after-service health insurance reserve for 2009 and emphasizes the need to strive to continue to meet programme expenditure levels approved by the Executive Board, and requests UNICEF to continue making annual transfers to the after-service health insurance reserve, as per decision 2008/20, beginning with the 2009 financial accounts, if end-of-year unexpended balances from regular resources so permit.

Second regular session
16 September 2009

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